IX
110

Provincial Services and local funds estimates 1880-81
Part-I
Sub: Finance/funds

Year: 1881

WEST BENGAL SECRETARIAT LIBRARY

Bengal Secretariat Library Copy.
To be returned when done with.

FINANCIAL DEPARTMENT.

PROVINCIAL SERVICES AND LOCAL FUNDS ESTIMATES,

1880-81.

INDEX.

PART I.

Accounts.

	Page.
Forms of Accounts	1-4
Rules regarding Expenditure on Productive Public Works ...	4a-4g
Dates for the submission of Estimates...	5-6
Accounts for 1878-79	7-19
Report on Local Funds	20-34a to 34h

PART II.

Estimates.

Interest on Capital Expenditure on Productive Public Works...	35-37
Refunds and Drawbacks	38-39
Land Revenue	40-44
Excise	45-48
Assessed Taxes	49-51
Provincial Rates	52-53
Customs	54-59
Salt	60-63
Stamps	64-67
Registration	68-72
Administration	73-78
Bengal Secretariat	79
Minor Departments	80-86
Botanical and Darjeeling Gardens	87-91
Law and Justice	92-100
Jails	101-113
Police	114-127
Marine	128-133
Education	134-152
Ecclesiastical	153-154
Medical	155-163
Stationery and Printing	164-169
Miscellaneous	170-178
Railways	179-302
Irrigation and Navigation...	303-350
Other Public Works	351-435
Incorporated Local Funds (Civil)	436-444
Incorporated Local Funds (Public Works Department) ...	445-464
Orders by the Government of India on the Provincial Services Estimates	465-468
General Resolution on the Provincial Services Estimates ...	469-487
Excluded Local Funds	488-517

PART III.

Financial statement for 1880-81	518

C. E. G.—Reg. No. 2807C—20—21-6-80.

PART I.

No. 1344, dated Fort William, the 19th March 1879.

RESOLUTION—By the Government of India, Financial Department.

READ again—

Resolution No. 3667, dated 26th October 1878.

RESOLUTION.—The attention of the Comptroller-General and of all Accountants-General and Deputy Accountants-General in independent charge is invited to the several changes of form introduced into the Abstract Statements which accompany the Financial Statements published with Resolution No. 1249, dated 13th March 1879.

2. Subject to any orders to the contrary which may be received from the Secretary of State, the Accounts and Estimates of British India, and of each Presidency and Province of British India, will in future be prepared in precise accordance with these Abstracts.

3. In the detailed Estimates it will be convenient, in place of the double columns now used, to arrange, under each Head, the Imperial items first, then the Provincial items, and then the Local items; each separate category being carefully headed "IMPERIAL," "PROVINCIAL" or "LOCAL," as the case may be.

4. But when, as in the new arrangements with BURMAH and ASSAM, Revenue and Expenditure is *joint, i. e.*, divided in fixed proportions between the Imperial and Provincial Treasuries, double columns will be more convenient. In such cases, there should be double columns for the Regular Estimates as well as for the Budget Estimates.

5. The Accounts I, II, III and IV, prescribed in paragraph 8 of Resolution No. 3667, dated 26th October 1878, may henceforth be combined in a single Statement in the form of ABSTRACT STATEMENT No. III, appended to the Financial Statement, with four columns for the Accounts, four for the Budget Estimates of the current year, four for the Regular Estimates, and four for the Budget Estimates of the coming year, namely, a column for the Imperial items, a column for the Provincial items, a column for the Local items, and a column for the Totals. As explained in paragraph 23 of the Financial Statement, the exhibition of Transfer Heads will be, to a large extent, obviated by this form, a simple transfer from one column to the other being substituted.

6. The distribution in the Regular Estimates of the various items abstracted from VI, PROVINCIAL RATES, in order to leave under that Head only rates and cesses upon the land, is detailed in paragraph 56 of the Statement. That distribution, and the classification of the Local Fund items of Expenditure, is not final in all its details; further instructions will be issued upon this point by the Comptroller-General.

7. Some inconvenience has resulted this year from the Provincial and Local Fund Estimates of Public Works Revenue and Expenditure not reaching the Accountant-General in the Public Works Department early enough. In future, the Government of India, in the Financial Department, will look exclusively to the Accountant-General, Public Works Department, to compile all the Accounts and Estimates, Provincial, Imperial and Local, under the following Heads:—

XXIV & 31, *Public Works Ordinary.*
XXV & 32, *Irrigation and Navigation.*
XXVI & 33, *Guaranteed Railways.*
XXVII & 34, *State Railways.*
XXVIII & 35, *Madras Irrigation and Canal Company.*
39, *Productive Public Works* (*Capital Expenditure*).

8. The Accountant-General, Public Works Department, will compile the Accounts and Estimates under each of these Heads by Presidencies and provinces, dividing them into IMPERIAL, PROVINCIAL and LOCAL in the form annexed to this Resolution; and he will also furnish Accounts and Estimates, in the same form, of the portions of the whole Revenue and Expenditure recorded under these Heads which appertain to works which have been treated in the Accounts as *Productive Public Works*, and which must therefore be

entered in the separate Schedule at foot of ABSTRACT STATEMENT No. II. The Accountant-General, Public Works Department, will also obtain and furnish the Accounts and Estimates of the Land Revenue attributed to these works and of the interest on their capital cost, for entry in the same Schedule. The rate of interest is fixed for the present at four and a half per cent., and it must be calculated upon the whole capital cost of the works, including any portion which may be shown in the Accounts as Ordinary Expenditure. In the same way the Accountant-General, Public Works Department, must report the whole capital cost of the works which are the subject of these separate Accounts including any Ordinary Expenditure upon them.

9. He will also report the interest payable by each Provincial Government to the Imperial Treasury on the Capital Expenditure upon Provincial Productive Public Works, bearing in mind that the interest is to be reckoned on imperial ordinary expenditure on the works, as well as on such expenditure recorded under 39, *Productive Public Works*, but not on any Provincial expenditure, whether ordinary or excluded, and shown under 39, Productive Public Works. All Provincial expenditure on such works may, in future, be treated as Ordinary.

10. The Accountant-General, Public Works Department, will also report the share of the Revenue from Canals belonging to the Imperial Government in the NORTH-WESTERN PROVINCES AND OUDH, and any like share of revenue which may hereafter be reserved elsewhere.

11. The Accountant-General, Public Works Department, will also supply yearly Statements in the Form of Tables V, VI, VII and VIII of Appendix B, showing the Accounts and Estimates of the Guaranteed Railways, of the Madras Irrigation Company, and of the Capital expenditure on Productive Public Works, including, in future, any such expenditure treated in the Finance and Revenue Accounts as Expenditure Ordinary; and, in the Form of Table IX of the Revenue and Working expenses of the several State Railways, and (a fresh Table No. X) of Canals. In these Tables V to X the figures of past years will be retained, so long as there is room for them. Loss or Gain on capital transactions with the Guaranteed Companies in Tables V and VI will be the difference between the actual Rupees received or paid in India, in respect of which particular Sterling sums must, under the contracts, be credited or debited to the Companies in London, and the Rupees which would be received or paid in India for these same Sterling amounts at the average rate of exchange obtained for the Secretary of State's Bills during the year.

12. In compiling these Accounts and Estimates, the Accountant-General, Public Works Department, should take care that his local subordinates prepare their figures in close communication with the Local Governments and Financial Officers.

13. The Local Accountants-General and Deputy Accountants-General will, in future, enter in their Accounts and Estimates the Provincial and Local figures under these Heads only *pro formâ* so as to calculate the Provincial and Local Balances. The Government of India will ultimately accept these Estimates and Accounts exclusively upon the responsibility of the Accountant-General, Public Works Department.

14. The Local Governments should give this Officer every assistance in the preparation of these documents, and should take care that the figures reach him in good time.

ORDERED, that this Resolution be distributed for information and guidance, as follows:—

To the Public Works Department.
" several Local Governments and Administrations.
" " Accountants-General and Deputy Accountants-General in independent charge.
" Comptroller-General.

Form of Estimates to be prepared by the Accountant-General, Public Works Department, in accordance with this Resolution, and submitted to the Financial Department by the 28th February each year.

	Actuals, past year.				Budget Estimates, current year.				Regular Estimates, current year.				Budget Estimates, coming year.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India (General and Political) ...																
Central Provinces ...																
Burmah ...																
Assam ...																
Bengal ...																
North-Western Provinces and Oudh ...																
Punjab ...																
Madras ...																
Bombay ...																
Total ...																
England ...																
Grand Total ...																

There will be twenty Returns in this form, viz., eleven as prescribed in paragraph 7, seven as prescribed in paragraph 8, one as prescribed in paragraph 9, and one as prescribed in paragraph 10.

4

Nos. 936-938.

COPY forwarded to the Public Works Department, Public Works Department (Irrigation Branch), and Public Works Department (Railway Branch) of this Government, for information.

By order of the Licutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 25th March 1879.

T. Y.—Reg. No. 2603—23-5-79.

No. 1856, dated Fort William, the 10th December 1879.

RESOLUTION.—By the Government of India, Dept. of Finance and Commerce.

READ again the following Resolutions:—

I.—No. 2009, dated 22nd March 1878, paragraphs 5 and 7, as follows:—

"5. A Provincial Government may find funds to be expended on Productive Public Works—

(a) by grants from its accruing Provincial Revenues or from any balance of such revenue at its disposal;

(b) by negotiating, with the sanction of the Government of India, Local Debenture Loans; or

(c) by obtaining grants from the Imperial Treasury."

"7. From whatever source the funds are supplied, the whole expenditure upon Productive Public Works must be charged to the capital account of the work concerned."

II.—No. 3667, dated 26th October 1878, paragraphs 14 and 25, as follows:—

"14. When, under the option allowed to it in paragraph 5 of Resolution No. 2009, dated 23rd March 1878, a Provincial Government expends provincial resources on Productive Public Works, such expenditure will be recorded in *Account No. II* above the total expenditure, and will operate to reduce the Provincial Surplus, or increase the Provincial Deficit. But in the *General Account No. IV*, any such provincial expenditure upon Productive Public Works will be combined with the Imperial expenditure under the head of *Productive Public Works* below the Total Expenditure. It is not overlooked that the effect of this arrangement will be in such cases to make the remaining Imperial Surplus more, or the Imperial Deficit less, than it would otherwise be, and that this result is open to some objection. But the amounts are never likely to be large; and it seems better to submit to that inconvenience than to break up the head of '*Productive Public Works*,' and show the provincial part of the expenditure on such works above the Surplus or Deficit of the year.

"25.—In the Public Works Accounts cognizance will not n future be taken of transactions between Provincial and Local Funds, or contributions from the Imperial Treasury to either Provincial or Local Funds, or *vice versâ*. All such contributions will be arranged by the Financial Department of the Local Government through the General Civil Accounts; the duty of the Public Works Account Department will be confined to seeing that the expenditure on public works from any particular grant from whatever source does not exceed the amount of the grant. Every grant by the Local Government for public works must be made either wholly from Provincial Funds, or wholly from some specified Local Fund, any necessary mutual contributions between these Funds on account of the work being arranged in the Civil Accounts."

III.—No. 2819, dated 17th September 1879, recording certain decisions upon the subject of subsidiary works.

Read letters from the Accountant-General in the Public Works Department:—

IV.—No. 327G, dated 28th June 1878, suggesting the issue of positive and specific orders prohibiting the expenditure of provincial funds upon works subsidiary to any Productive Public Work which are essential parts of such a work.

V.—No. 480G, dated 4th September 1879, enquiring whether—

(1) the whole capital cost of Productive Public Works, however provided, should be treated as provincial expenditure, and so transferred from the books of the Public Works Department to the Civil Department;

(2) or whether only the portion provided from provincial resources should be so treated.

The whole capital cost from all sources of every work sanctioned as a Productive Public Work should be recorded in the accounts of the Public Works Department and in the Finance and Revenue Accounts as *Imperial Expenditure*, no part of such expenditure being recorded as Provincial Expenditure, or entered in the Provincial Accounts, either because funds may be raised for it by means of a Local Debenture Loan, or provided from provincial resources, or because interest on the capital cost of the work and the cost of its maintenance are defrayed from provincial resources, and the revenues accrue to the Provincial Treasury.

46

2. It is sometimes made a condition of the construction of a Productive Public Work that the whole or part of the cost shall be raised by means of a Local Debenture Loan. The interest upon such a loan is paid from provincial resources and entered in the provincial column in the Finance and Revenue Accounts. Nevertheless, a Local Debenture Loan is part of the Regular Public Debt of India: in raising such a loan a Local Government acts not independently, but only as the Agent for the Government of India; and the particular character of those loans confers upon the Local Governments no special rights in their proceeds which simply accrue to the Imperial Treasury and are Imperial Assets.

3. In like manner, the only practical effect of an appropriation from the balances at the credit of a Local Government for the construction of a Productive Public Work is to diminish the interest which the Local Government would otherwise pay in respect to the work. Funds thus provided from provincial resources are simply contributions to the Imperial Expenditure on Productive Public Works, and should be treated accordingly in the accounts, the entries under 39—*Productive Public Works*—being unaffected thereby, and, as already said, the whole capital cost of the work being none the less treated as Imperial.

4. It follows that Local Governments may not spend provincial funds directly upon the construction of works subsidiary to any Productive Public Work, the cost of which must be treated as part of the cost of the main productive work. If a Local Government desires to spend provincial funds upon such works, it can only do so indirectly by contributing them to the Imperial Government as explained in paragraph 3.

5. The Government of India is responsible to the Secretary of State that the general conditions applicable to the construction of such works, and the special conditions (if any) upon which the Secretary of State has sanctioned any particular work, are carefully observed. This responsibility is incompatible with any independent action upon such works by a Local Government, notwithstanding that it may find the cost from provincial funds. The Secretary of State takes no count of the several sources from which the funds for the construction of such a work are provided; he regards only the gross cost of the work and the conditions applicable to its construction, which are in no way affected by the origin of the funds expended upon it.

6. Therefore, all expenditure upon the construction of a Productive Public Work, or any work subsidiary thereto, which is an essential part thereof, must be recorded as Imperial expenditure; and no such expenditure must be incurred except with the sanction of the Governor-General in Council in the Public Works Department.

7. These orders are not intended to interfere with the expenditure of ordinary provincial resources upon works which, though connected with a Productive Public Work, are not essential parts thereof, and do not enter into its cost, such for example as a bridge over a canal or railway, a feeder-road, or even a feeder-canal, or the like; but in the execution of such works care must be taken not to transgress the general principles laid down in this Resolution.

ORDERED that this Resolution be communicated to the Public Works Department, to all Local Governments and Administrations, to the Comptroller-General, and to all Accountants-General and Deputy Accountants-General in independent charge.

C. E. G.—Reg No. 13339C—30—16-2-80.

4c.

No. 869I.A., dated Fort William, the 19th January 1880.

From—H. C. LEVINGE, C.E., ESQ., Joint-Secretary to the Government of Bengal, Public Works Department, Irrigation Branch,

To—The Secretary to the Government of Bengal, Financial Department.

Government of India, Department of Finance and Commerce's Resolution No. 1856, dated 10th December 1879 (received with Bengal Financial Department's No. 3383 of the 19th idem).

Government of India, Public Works Department's No. 3A.I., dated 7th January 1880.

I AM directed to say that the Lieutenant-Governor having in this department considered the communications from the Government of India noted in the margin on the subject of capital outlay on productive public works has passed the following orders.

2. The budget and regular estimates of the Irrigation Branch for the current year 1879-80 provide for the capital expenditure, from Provincial funds, of Rs. 1,40,000 on works connected with the productive irrigation works in Bengal, viz. Rs. 1,30,000 on additional distributaries in Orissa, and Rs. 10,000 on canal plantations in Orissa, Midnapore, and Behar; and the Government of India, in the letter from the Public Works Department quoted above, have allowed, as a special case, the allotments to be expended in the manner proposed. But no expenditure having yet been incurred on the additional distributaries, and funds being available from the Imperial grant of Rs. 23,50,000 for productive public works to meet the current year's outlay on canal plantations, His Honor has sanctioned the transfer of the entire sum of Rs. 1,40,000, from the head "Productive Irrigation Works" to that of "Irrigation and Navigation for which neither Capital nor Revenue Accounts are kept," for expenditure on works connected with the Circular and Eastern Canals and on establishment.

3. Similarly, the proposed grant of Rs. 2,25,000 from Provincial funds for the year 1880-81 for productive public works will be transferred for works connected with the Circular and Eastern Canals, &c., under the head "Irrigation and Navigation for which neither Capital nor Revenue Accounts are kept."

4. The final issue of the budget estimates for 1880-81 will be altered in accordance with the above orders.

5. A copy of the Government of India, Public Works Department's No. 3A.I. of the 7th instant is herewith forwarded for information.

No. 3A.I., dated Fort William, the 7th January 1880.

From—MAJOR-GENERAL A. FRASER, R.E., Secretary to the Government of India, Public Works Department,

To—The Secretary to the Government of Bengal, Public Works Department, Irrigation Branch.

As it appears from the Irrigation budget estimate of Bengal for 1880-81 and the regular estimate for 1879-80, received with your letter No. 4927I., dated 24th December 1879, that it is proposed to supplement the grant* of Rs. 23,50,000 for productive public works for the current year by an allotment of Rs. 1,40,000 from Provincial funds for capital outlay on subsidiary works, viz.,—

* Public Works Department Nos. 74 75A.I., dated 5th May 1879.

	Rs.
Distributaries	1,30,000
Plantations	10,000

and that similarly during the year 1880-81 it is proposed to spend on these objects Rs. 1,95,000 and Rs. 30,000 respectively, I am directed to make the following observations for the information of His Honor the Lieutenant-Governor.

Under the orders recently issued in the Financial Department, the Provincial balances cannot be utilized in the manner proposed, and the only advantage which the local Government will gain by spending its Provincial balances on works which form integral portions of projects classed as productive public works, such as distributaries and plantations, is that by so doing it will escape paying interest on the outlay.

4d

The whole of the outlay incurred on these works, from whatever source obtained, must appear as a charge against the capital outlay of the project concerned, and be charged off finally under head 39—" Productive Public Works "—in the finance and revenue accounts of the year.

For the present year 1879-80 the Government of India will not object, as a special case, to the amount of Rs. 1,40,000, provided for in the regular estimate, being expended from Provincial balances in the manner proposed, but the outlay so incurred must be charged off finally under 39—" Productive Public Works." The items, however, provided for next year noted in the margin, aggregating Rs. 2,25,000, must be struck out altogether, and no outlay thereon can be allowed unless it can be met by a reappropriation of the sum already sanctioned for outlay on irrigation works classed as productive public works in Bengal, viz. Rs. 14,00,000.

	Rs.
Distributaries	1,95,000
Plantations	30,000
Total ...	2,25,000

If the Government of Bengal so desires, this sum of rupees 2¼ lakhs can be taken as a portion of the productive public works grant of the year on an application being made to the Finance Department of the Government of India to this effect.

The Government of India regrets that it is obliged to issue these orders; but the instructions received from the Secretary of State, that the total outlay on productive public works must not exceed a fixed limit, are positive and must be obeyed, and it is clear that the Secretary of State in issuing these orders intended that, in their execution, no cognizance would be taken of the actual source from which the money expended thereon was supplied.

W. M E.—Reg. No. 12646C—108—30-1-80.

4. 2.

FINANCIAL DEPARTMENT.

FINANCE—No. 194.

CALCUTTA, { DATED THE 28TH JANUARY / ISSUED THE JANUARY } 1880.

FROM A. MACKENZIE, ESQ.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCE AND COMMERCE DEPARTMENT.

SIR,

I AM directed to forward, for submission to His Excellency the Governor-General in Council, a copy of a letter from the Irrigation Branch of this Government, and of its enclosure, and to request that the Government of India will very seriously consider the effect of the orders contained in Major-General Fraser's letter No. 3AJ of the 7th January, with reference to the capital outlay on reproductive works.

2. The Lieutenant-Governor gathers from that letter that the limit placed by the orders of Her Majesty's Secretary of State upon the total Imperial outlay for reproductive works is construed to limit not merely the grant for works of this character which the Supreme Government may make, but to place an absolute restriction on the total amount that the Imperial and Provincial Governments together might wish to spend on reproductive works of every class.

3. I am to submit that the effect of this construction of the orders of the Home Government is practically to cancel one of the main objects of the decentralization policy explained in Sir J. Strachey's financial statement of the 15th March 1877, and to take away from the local Governments the strong inducements there held out to them to improve their resources and economise their departmental expenditure.

4. The Lieutenant-Governor understands that the object which the Secretary of State had in view when issuing the orders in question was the restriction of the responsibilities of the Supreme Government in the matter of reproductive works to an annual sum of two and a half millions sterling. The Lieutenant-Governor quite admits that it may be desirable for the Government of India to limit the sum that it has to provide annually for such works, and that its grants from that provision to Provincial Governments must be regulated by the relative importance of the works calling for grants throughout the Empire. But when a local Government has by thrift and good management succeeded not merely in meeting all its obligations to the Supreme Government, but in accumulating funds which it is ready to devote to supplement such grants as the Supreme Government on a fair consideration of its claims with reference to those of other provinces has decided to give it, it seems most unreasonable to tell it that its Imperial grant for reproductive works will thereupon be reduced *pro tanto*. This is to bring all the local Governments down to the level of the most impecunious and needy among them. It takes away practically all motive for economy in the general administration of a province, and in the case of Bengal at any rate it disappoints the reasonable expectations of the people which led them to submit cheerfully to a novel burden of taxation in the assurance that their provincial resources would be utilized to the utmost in securing for them the early execution of those works of improvement that were admitted to be most urgently called for.

If, in addition to all this, the amounts granted for the reproductive works of the province are to have no relation to the sums raised in it for this purpose, the dissatisfaction is likely to be very seriously increased.

5. The effect of this arrangement will be to compel the local Governments to spend all their surplus funds on unproductive works, a proceeding which inflicts a great injustice on the tax-payers. If Provincial Funds can be spent usefully in works of improvement likely to bring in a return, surely it is better that they should be so utilized than that they should be frittered away in buildings or unproductive communications. But if the grant which is made by the local Government for works of this description is to involve a decrease in the grant made to the local Government, it is not reasonable to expect that money will be assigned for such purposes.

6. The Government of Bengal has frequently had reason to complain of the comparatively small grants made to it for reproductive works by the Supreme Government. There are many sound and profitable projects, besides those now actually in hand, on which capital might usefully be spent, and it is his anxiety to press on the completion of works that are already well advanced, and to secure, as soon as possible, that profitable return to which the local Government must look, that has led the Lieutenant-Governor to make subsidiary grants from his ordinary funds, grants which he must now keep back and expend elsewhere.

7. The Lieutenant-Governor feels very strongly that the Secretary of State on realizing the position would modify his orders if they do really bear what, in the absence of fuller explanation, seems the very strained construction put on them, and he would venture to urge upon the Government of India the very early consideration of the steps to be taken to this end.

I have the honor to be,

SIR,

Your most obedient servant,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

W. H.—Reg. No. 14448C—35—4-3-80.

4 f.

No. 404, dated Simla, the 8th May 1880.

From—R. B. CHAPMAN, ESQ., Secretary to the Government of India, Dept. of Finance and Commerce,

To—The Secretary to the Government of Bengal, Financial Department.

IN reply to your letter No. 194, dated 28th January last, I am directed to say that the Governor-General in Council is not at present authorised to grant more than 2½ crores of rupees a year in all to be expended under the Head 38 *Productive Public Works*, from whatever source the funds so expended may be derived.

2. The restriction in question does not affect expenditure recorded under either of the ordinary Heads of Account 32 *Railways* and 33 *Irrigation and Navigation*, and the fact that the conditions of any work are such that its cost might, if the Government so pleased, be recorded under 38 *Productive Public Works*, does not make it necessary so to record it, and is no obstacle to its being recorded under either of the aforesaid ordinary Heads 32 and 33.

3. It would doubtless be inconvenient to record under either of these heads a fractional portion of the cost of a work of which the main cost is recorded under 38 *Productive Public Works*, and the cost of a work must not be thus sub-divided. But a Local Government is at full liberty to construct, by means of provincial funds, an entire Productive Work or any separate self-contained subsidiary portion of a Productive Work, recording the cost under either of the aforesaid Heads 32 and 33.

4. The test and conditions prescribed in the case of a Productive Public Work would not apply at all to any work thus constructed wholly by means of provincial funds.

5. If a work subsidiary to a main Productive Work is thus constructed, the whole net income from, or net expenditure upon, both the parent and subsidiary work must be divided in proportion to the expenditure recorded under Head 38, and that recorded under Head 32, or, as the case may be, 33, and only the portion appertaining to the expenditure recorded under *Productive Public Works*, shown in the Profit and Loss Account submitted to Parliament (Abstract No. II appended to the Financial Statement). It would be necessary therefore, in such case, unless the subsidiary work were part of the sanctioned project, to satisfy the Government of India that its construction would be profitable in itself, or at least would not diminish the net revenue from the parent work.

ORDERED that this letter be communicated to the Public Work Department* for information, and to the other Local Governments and Administrations,† the Comptroller-General, and the several Accountants-General and Deputy Accountants-General in independent charge for information and guidance.

* Original papers returned.

† Excluding Mysore and Berar.

C. E. G.—Reg. No. 2301C—80—28-5-80.

(CONFIDENTIAL.)

5

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 29TH AUGUST 1879.

RESOLUTION.

READ again—

Circular Resolution of this Government, No. 36, dated the 24th August 1877, fixing the dates for the submission of budget estimates.

Read—

A Resolution by the Government of India, Department of Finance and Commerce, No. 2205, dated the 12th August 1879, desiring, for special reasons, that all civil estimates for the year 1880-81 should be submitted to that Government by the 1st January next, and all other estimates by the 15th idem.

THE dates prescribed for the submission of the budget estimates in the circular Resolution of this Department, No. 36, dated the 24th August 1877, were fixed with reference to the 25th January, as being the date on which the consolidated estimates were due to the Government of India. But as the Government of India, for special and exceptional reasons, now desires that the estimates for the year 1880-81 should be submitted to that Government by the 1st of January next, the Lieutenant-Governor directs that the 20th November 1879 should be fixed as the date for the Accountant-General to submit the estimate to Government, and the 10th October as the latest date on which he is to receive them from the local officers concerned. The local fund estimates should be submitted to the Accountant-General as usual on the 1st October, and the zemindari dâk estimates must also, in the present instance, be submitted on that date.

2. The Lieutenant-Governor desires to impress on all officers concerned in the preparation of estimates the necessity of submitting them punctually to the Accountant-General on the date now fixed, in order that they may reach Government not later than the 20th November next. The Government of India attach great importance to the early preparation of the budget for the coming year, and the Lieutenant-Governor relies on all officers concerned to take special care that the estimates of the province may not be delayed owing to the tardy submission of the local estimates. These orders apply to the estimates for 1880-81 only; for future years the circular Resolution of this Government read in the preamble to this Resolution remains in force until further orders are issued on the subject.

ORDER.—Ordered that a copy of this Resolution be forwarded to all heads of Departments and Officers concerned, as in list annexed, for information and guidance.

Ordered, also, that a copy of this Resolution, together with a copy of the Resolution of the Government of India, read in the preamble, be forwarded to the Public Works Department, and Public Works Department, Irrigation and Railway Branches of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Offg. Secretary to the Government of Bengal.

Circular No. 25.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Assistant Secretary to the Govt. of Bengal.

CALCUTTA,
The 27th August 1879.

List of heads of Departments.

Board of Revenue, Land Revenue Department.
Board of Revenue, Miscellaneous Department.
Commissioners of Divisions.
Judicial Commissioner, Chota Nagpore.
Judges, Civil and Sessions.
Ooryia Translator, Cuttack.
Private Secretary to the Lieutenant-Governor.
Secretary to the Government of Bengal, Financial Department.
Secretary to the Government of Bengal, Legislative Department.
Secretary to the Bank of Bengal.
Bengali Translator to Government.
Superintendent of Botanical Garden, and in charge, Cinchona Plantation.
Secretary, Asiatic Society.
Protector of Emigrants.
Superintendent of Labour Transport, Calcutta.
Embarkation Agent, Goalundo.
Accountant-General, Bengal.
Chairman of the Economic Museum.
Secretary, Central Examination Committee.
Meteorological Reporter to Government of Bengal.
Magistrates, Northern and Southern Divisions, Calcutta.
Commissioner of Police, Calcutta.
1st Judge, Court of Small Causes, Calcutta.
Registrar, High Court, Appellate Side.
Ditto, ditto, Orriginal Side.
Superintendent and Remembrancer of Legal Affairs.
Chief Reporter, Law Reporting Staff.
Port Officer, Calcutta.
Examiner of Marine Accounts.
Shipping Master.
Ecclesiastical Registrar.
Chaplain of the Church of Scotland.
Inspector-General of Jails, Lower Provinces.
Inspector-General of Registration, Lower Provinces.
Inspector-General of Police, Lower Provinces.
Director of Public Instruction.
Surgeon-General, Bengal.
Sanitary Commissioner, Bengal.

E. F. M.—Reg. No. 6718—2-9-79.

No 1998C.

FROM J WESTLAND, Esq.,

Accountant-General, Bengal,

TO THE SECRETARY TO THE GOVT. OF BENGAL,

FINANCIAL DEPARTMENT.

Dated the 10th December 1878.

I HAVE the honor to submit a report upon the accounts of Bengal for 1878-79. The following statement is an abstract of the accounts for the year which I shall proceed to explain in some detail :—

Abstract of the Cash Account of the Government of Bengal, 1878-79.

RECEIPT SIDE.

		Rs.	Rs
A.—Revenue ...	Imperial ...	14,46,60 314	
	Provincial ...	3,20,77,647	
	Local ...	42,22,921	
			18,09,60,882
B—Adjustment of local funds deficit		.. ..	1,77,654
C.—Assignments	Provincial from imperial	47,57,524	
	Local from provincial...	1,93,415	
			49,50,939
D.—Loans to municipalities and corporations ...			56,04,738
E.—Provincial services and local funds accounts ...			84,82,039
F.—Nizamut Stipend Fund			22,45,400
G—Deposit heads			2,34,62,448
H.—Bills			76,52,985
K.—Cash remittances between treasuries			6,51,41,676
L.—Advance and suspense accounts			14,54,190
M.—Military (Marine) suspense			11,72,082
O—Drawing account and cheques			1,84,61,299
P.—Accounts with other Governments			2,16,19,510
Q.— Ditto with other departments			2,11,12,612
R—Book heads..			2,21,381
	Total		.. 36,27,19,835
S.—Cash balance in treasuries on 1st April 1878			... 2,22,65,034
	GRAND TOTAL		.. 38,49,84,869

DISBURSEMENT SIDE.

		Rs.	Rs
A—Expenditure	Imperial ...	2,36,38,641	
	Provincial .	3,50,52,435	
	Local ..	43,77,180	
			6,30,68,256
B—Adjustment of surplus.	Provincial ..	15,89,321	
	Local ...	2,16,810	
			18,06,131
C—Assignments ..	Imperial to provincial	47,57,524	
	Provincial to local .	1,93,415	
			49,50,939
D—Loans to municipalities and corporations			60,13,758
E.—Provincial services and local funds accounts ...			68,66,898
F.—Nizamut Stipend Fund			16,99,689
G.—Deposit heads			2,34,85,887
H—Bills			77,26,513
K.—Cash remittances between treasuries			6,52,32,285
L—Advance and suspense accounts			14,71,230
M.—Military (Marine) suspense			12,11,602
N.—Departmental balances			3,96,762
O—Drawing account and cheques			1,83,97,272
P.—Accounts with other Governments			12,88,68,989
Q.— Ditto with other departments			3,09,76,901
R.—Book heads			1,01,839
	Total		.. 36 22,74,951
S.—Cash balance in treasuries on 31st March 1879			... 2,27,09,918
	GRAND TOTAL		... 38,49,84,869

These figures may be slightly altered before the final closing of the accounts by the Comptroller-General. The expenditure under "Irrigation" especially seems to me doubtful; but the figures of the Public Works Department and of the Civil Accounts will, if necessary, be brought into conformity before the accounts are finally closed.

2. Head A shows the revenue and expenditure, pure and simple. The statement prepared for the finance statistics shows the various accounts distributed by major heads. In the published accounts of the Government of India the surpluses of provincial and local funds are supposed to be handed over to, and the deficits received from, the funds in question, and thus to show as expenditure and revenue under the budget head set apart for the purpose; thus the total revenue and expenditure under budget heads in the sum of my heads A and B.

Head C shows upon both sides the same figures, being the mutual assignments debited one way and credited another.

3. With this explanation I present the following statement of the major heads of revenue and expenditure:—

Revenue, 1878-79.

MAJOR HEADS.

HEADS OF REVENUE	Imperial.	Provincial.	Local	TOTAL.
	Rs.	Rs.	Rs.	Rs
I.—Land revenue	3,75,23,527	.	1,47,290	3,76,70,817
II.—Tributes, &c., from native states ..		.... .	.....	...
III.—Forest	4,16,027	..	.	4,16,027
IV.—Excise on spirits and drugs	...	70,28,223	.....	70,28,223
V.—Assessed taxes	17,21,467	2,97,933	.....	20,19,400
VI.—Provincial rates	....	36,39,690	36,31,084	72,70,774
VII.—Customs	98,71,960	89,828	.....	99,61,788
VIII.—Salt	2,36,33,372	1,24,277	...	2,37,57,649
IX.—Opium	7,00,61,319	.....	. ...	7,00,61,319
X.—Stamps	....	1,07,84,690	....	1,07,84,690
XI.—Mint	.....	.....	.. ..	.. ..
XII.—Post office	.....	.. .	6,326	6,326
XIV.—Minor departments	.....	1,35,440	1,57,136	2,89,576
XV.—Law and justice	.....	25,15,857	...	25,15,857
XVI.—Police	.....	4,31,763	100	4,31,863
XVII.—Marine	4,77,389	17,76,486	.....	16,53,875
XVIII.—Education	.....	4,79,600	.....	4,79,600
XIX.—Medical	...	1,95,594	....	1,95,594
XX.—Stationery and printing	. ...	1,09,938	....	1,09,938
XXI.—Interest	8,12,557	45,283	.....	8,57,840
XXII.—Receipts in aid of superannuation ...	65,681		.....	65,681
XXIII.—Miscellaneous	36,789	9,15,195	2,42,392	11,94,376
XXIV.—Public works (ordinary)	. .	8,38,031	29,815	8,67,846
XXV.—Irrigation and navigation	.....	15,26,718	8,778	15,35,496
XXVI.—State railways	. . .	17,53,100	.....	17,53,100
XXXI.—Grain by exchange	40,227	..	.. ...	40,227
Total	14,46,60,315	3,20,77,647	43,23,921	18,09,60,883
XXIX.—Provincial and Local deficits ...	.....	.....	1,77,654	1,77,654
Total ..	14,46,60,315	3,20,77,647	44,00,575	18,11,38,536
Adjusting heads (assignments)		47,57,524	1,93,415	49,50,939
GRAND TOTAL ...	14,46,60,315	3,68,35,171	45,93,990	18,60,89,475

Expenditure, 1878-79.

MAJOR HEADS.

HEADS OF EXPENDITURE.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.
I.—Interest on funded and unfunded debt	.....	32,13,458	.....	32,13,458
II.—Interest on service funds, &c. ...	1,41,269	.....	.....	1,41,269
III.—Refunds and drawbacks... ...	4,24,315	6,50,450	1,81,136	12,55,901
IV.—Land revenue	4,86,899	25,86,092	.....	30,72,991
V.—Forest	3,38,423	.....	.....	3,38,423
VI.—Excise	.....	2,82,810	.....	2,82,810
VII.—Assessed taxes	.....	2,79,340	.....	2,79,340
VIII.—Provincial rates	.....	12,923	3,74,402	3,87,325
IX.—Customs	.....	6,99,170	.....	6,99,170
X.—Salt	94,901	47,903	.....	1,42,804
XI.—Opium	1,69,57,276	.....	.....	1,69,57,276
XII.—Stamps	.....	2,50,895	.....	2,50,895
XIV.—Post office	.....	.....	2,64,886	2,64,886
XVI.—Administration	2,61,342	14,81,834	.....	17,43,176
XVII.—Minor Departments	22,916	2,45,356	56,639	3,24,911
XVIII.—Law and justice	2,69,071	88,08,874	.....	90,77,945
XIX.—Police	.....	40,23,670	.....	40,23,670
XX.—Marine	9,02,367	12,37,262	.....	21,39,629
XXI.—Education	.....	24,88,069	18,898	25,06,967
XXII.—Ecclesiastical	2,11,693	8,469	.....	2,20,162
XXIII.—Medical	3,30,785	12,30,980	18,652	15,80,417
XXIV.—Stationery and printing... ...	2,28,247	9,52,067	2,651	11,82,965
XXV.—Political agencies	29,551	.....	.....	29,551
XXVI.—Allowances, &c.	21,34,304	.....	.....	21,34,304
XXVII.—Civil furlough	24,851	.....	.....	24,851
XXVIII.—Superannuations	7,40,646	10	1,268	7,41,924
XXIX.—Miscellaneous	39,529	3,40,750	29,934	4,10,213
XXXI.—Public works (ordinary) ...	.....	33,45,013	34,28,427	67,73,440
XXXII.—Irrigation and navigation ...	.....	15,20,002	267	15,20,269
XXXIV.—State railways	.....	13,46,998	.....	13,46,998
XXXVIII.—Loss by exchange	267	.....	.....	267
Total ...	2,36,38,642	3,50,52,435	43,77,180	6,30,68,257
XXXVI.—Provincial and local surplus ...	.....	15,89,321	2,16,810	18,50,131
Total ...	2,36,38,642	3,66,41,756	45,93,990	6,48,74,388
Adjusting heads (assignments) .	47,57,524	1,93,415	.....	49,50,939
GRAND TOTAL ...	2,83,96,166	3,68,35,171	45,93,990	6,98,25,327

4. The following is a detail of the provincial assignment for the year :—

Heading.	Order.		Amount.
			Rs.
Original allotment	1899, dated	29-3-77 ...	44,57,000
Diet of revenue defaulters, &c.	4409 „	16-11-77 ...	7,000
Government estates	1597 „	11-3-78 ...	1,40,000
Salt Inspector, Balasore	2252 „	16-4-78 ...	2,000
Public Works stores	3519 „	18-10-78 ...	35,000*
Port Officer	2752 „	19-12-78 ...	42,192
Surgeon-General	375 „	25-1-79 ...	21,600
Assam lunatics	(C.-G.)3306 „	3-2-79 ...	4,428*
Port Officer	1699 „	16-7-79 ...	4,051
Orissa Salt Preventive Establishment	1930 „	28-7-79 ...	40,019*
Assam lunatics	(C.-G.) 676 „	10-7-79 ...	4,234*
		Total ...	47,57,524

* These assignments affect this year's accounts only.

5. The detail of the contributions from provincial to local are as follow :—

Contributions to District Road Funds.

	Rs.		Rs.
Purneah	9,070†	Nuddea	25,000
Julpigoree	531†	Chittagong	5,810
Doomka ...	25,000	Dinagepore	10,000
Singbhoom	10,000	Jalpigoree	15,000
Chittagong Hill Tracts ...	10,000		
Rajshahye	75,000	Total ...	1,93,414
Darjeeling	8,000		

† These properly belong to last year though they came into this year's accounts.

6. The local, that is "Incorporated local," revenue and expenditure was therefore—

	Budget heads.	Assignments.	Total.
	Rs.	Rs.	Rs.
Receipts	42,22,921	1,93,415	44,16,336
Expenditure	43,77,180	.....	43,77,180

The distribution of this by major heads appears in the above statement. The following shows its distribution by funds, and I show along with it the balances though they appear, as will presently be shown, in a different part of the account :—

Fund.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. District Road Fund	19,85,392	37,49,917	57,35,309	35,39,970	21,95,339
2. District Road Account...	20,560	72,240	92,800	67,422	25,378
3. District Post Fund	71,433	2,68,511	3,39,944	2,66,466	73,478
4. Estates Improvement Fund	65,907	1,68,532	2,34,439	1,68,549	65,890
5. Inland Labor Transport Fund ..	3,16,372	1,57,136	4,73,508	3,34,773	1,38,735
Total ..	24,59,664	44,16,336	68,76,000	43,77,180	24,98,820

7. Of the details of the first two the Government receives full account through the Public Works Department with whom balances and other figures are reconciled, though there is always a little outstanding difference. Of 3 and 4 the local officers submit statements departmentally, though they are not at present reconciled with the accounts of Government, and in some cases certainly differ from them. Of No. 5, I submitted the details to Government with my letter No. 17930, dated 6th November.

8. The next head D is the loans to municipalities and other bodies. The bigness of the transactions is due to the entries following the consolidation of the Port Commissioners' loan, the old loans of Rs. 53,89,417 being written-off by entry of the same amount as a new consolidated loan. The indebtedness of the various bodies concerned in the beginning and end of the year is as follows :—

Municipalities—	Debt, 1st April.		Debt, 31st March.
Calcutta	95,44,617		95,20,384
Canning	2,25,000		2,25,000
Burdwan	23,201		21,251
Dacca...	17,063		15,817
*Darjeeling	6,000		14,341
Arrah	4,270		3,660
Calcutta port (1)	17,65,000		17,65,000
*Ditto (2)	7,07,816		.....
*Ditto (3)	41,53,515	Consolidated	53,89,417
Hooghly bridge	19,80,000		19,06,667
Dancooni drainage ...	4,06,325		3,80,290
	1,88,32,807		1,92,41,827
Net increase ...	.....		4,09,020

It will be seen that the bodies marked* are still borrowing; the others are paying off their loans.

9. The next set of heads which I have grouped under E are a little complicated, because along with the transactions of the year have been mixed up the transfers of balances from old heads to new caused by the change of arrangements as regards the incorporation of local funds. The following statement gives an account of the whole. It will be seen that two heads hitherto brought forward upon our books are closed, viz. "Local Funds" and "Orissa Port Funds," their transactions being transferred partly to the old head of "Provincial Services," and partly to two the new heads "Incorporated Local Funds" and Excluded Local Funds." The head "Municipalities" is not mixed up with the others, but it contains, besides the receipts and disbursements of the year, the adjustments of the book balance made by me as recently reported to the Government.

Detail of "Provincial Services" and other heads.

"Provincial Services."	Credits. Rs	Rs	"Provincial Services."	Debits. Rs	Rs
Opening Balance, 1st April 1878.	.....	11,93,835			
Received by transfer of the following balances from the old head of "Local Funds"—					
Balances, 1st April 1878. Provincial Reserve	14,51,711				
General management, wards.	43,840				
Encamping ground, grazing.	320				
By surplus of the year 1878-79	15,89,321				
Total receipts ..	.....	30,85,192	Closing balance, 31st March 1879	.....	42,79,027
Grand total ..	.....	42,79,027	Grand total ...	.	42,79,027
"Incorporated Local Funds."			"Incorporated Local Funds."		
Opening balance ...	.. ..	*Nil.*	*Deficits of the year* 1878-79	. ...	1,77,654
Received by transfer of the balance from the old head "Local Funds" (details, *see* para 6.)	24,59,665		Closing balance, 31st March 1879. ...		24,98,821
By surpluses of the year 1878-79	2,16,810		Grand total		26,76,475
Grand total	.....	26,76,475			
"Local Funds."			"Local Funds"		
Opening balance ..	..	41,13,381	Disbursements of Excluded Local Funds.	3,68,404	
Receipts of Excluded Local Funds	3,79,613		Writes-back as per contra .	—24,062	
Writes-back .	—24,062		Transfer of balances to "Provincial Services" as above.	14,95,871	
Transfer from Excluded Local Funds (*vide* beneath).	3,68,404		Transfer of balances to Incorporated Local Funds as above.	24,59,665	
Total receipts ..		7,23,955	Transfer to Excluded Local Funds (*vide* beneath)	3,79,613 1,57,845	
					48,37,336
			Closing balance, 31st March 1879.	..	*Nil.*
Grand total ...	.....	48,37,336	Grand total ...	.....	48,37,336
"Excluded Local Funds."			"Excluded Local Funds."		
Opening balance, 1st April ...	.....	*Nil.*	*Disbursements of the year* transferred from "Local Funds."	3,68,253	
By transfer of balance from the old head of "Local Funds"	1,57,845		An adjusting entry similarly transferred as per contra.	151	
Receipts of the year transferred from "Local Funds."	3,79,462		*Disbursements of the year* transferred from the head "Orissa Port Funds"	26,935	
An adjusting entry similarly transferred.	151		As per contra	16,986	
Receipts of the year transferred from the head "Orissa Port Funds"	25,464		Total charges ...	.....	4,12,325
Opening debt balances which come on both sides.	16,986		Net closing balance, 31st March 1879.	.....	1,67,583
Total receipts	.....	5,79,908			
Grand total ..	.....	5,79,908	Grand total ...	.....	5,79,908
"Orissa Port Funds"			"Orissa Port Funds"		
Receipts	25,464		Expenditure	26,935	
Transfer of expenditure to "Excluded Local Funds."	26,935		Transfer of receipts to "Excluded Local Funds."	25,464	
Grand total ...	....	52,399	Grand total ..	.....	52,399
"Municipalities"			"Municipalities"		
Opening balance, 1st April ...	.....	2,22,272	*Disbursements of Municipalities.*	12,61,141	
Receipts of municipalities ..	12,51,565		Entries upon both sides ...	1,26,043	
Entries upon both sides	1,26,043		Total disbursements ...	.....	13,87,184
Receipts in adjustment of balance	1,29,363		Closing balance, 31st March	.....	3,42,059
Total receipts ..	... .	15,06,971			
Grand total ...	.....	17,29,243	Grand total ..	.....	17,29,243
Total credits ...	84,82,039		Total debits ..	68,66,898	

10. The only essential transactions, and the only ones which will appear in future accounts (now that the adjustments necessary for the introduction of the new system have been completed), are those which I have printed in *italics*, namely,—

1.—The receipt of the surpluses or outgoing of deficits under the two heads "Provincial Services" and "Incorporated Local Funds" which show respectively the account of the balance under those two heads.

2.—The receipts and disbursements under the two heads "Excluded Local Funds" and "Municipalities."

11. The following figures show the transactions in the form of a "plus and minus memorandum :"—

I.		Provincial Services.	Incorporated Local Funds.
		Rs.	Rs.
Balance, 1st April 1878	... ...	26,89,706	24,59,665
Surplus of the year's account	...	15,89,321	2,16,810
	Total ...	42,79,027	26,76,475
Deficits of year's account	... ...	.....	1,77,654
Balance, 31st March 1879	... ...	42,79,027	24,98,821

II.		Excluded Local Funds.	Municipalities.
		Rs.	Rs.
Balance, 1st April 1878	... ...	1,57,845	3,51,636
Receipts of the year	... ...	4,04,926	12,51,564
	Total ...	5,62,771	16,03,200
Disbursements of the year	... ...	3,95,188	12,61,141
Balance, 31st March 1879	... ...	1,67,583	3,42,059

12. The first pair I have disposed of in my remarks above.

As regards "Excluded Local Funds," I have already submitted to Government a full report upon them showing what accounts will be retained upon the books and what ones will be wound up, either by being handed over as petty trust funds to the administering officers concerned, or by being provided for under some other and more appropriate manner of account, grouping all the latter as "obsolete funds." I submit the following detail of the figures of the "Excluded Local Funds :"—

Statement of Excluded Local Funds.

	Balance, 1st April 1878.	Receipts.	Total.	Expenditure.	Balance, 31st March 1879.
Police Funds.	Rs.	Rs.	Rs.	Rs.	Rs.
Railway police clothing	1,041	6,481	7,522	8,041	—519
Marine Funds.					
Hospital Port Dues	96,490	49,713	1,48,203	83,027	65,176
Balasore Port Fund	776	8,736	9,512	6,991	2,521
Cuttack ditto	—5,807	13,738	7,931	12,841	—4,910
Pooree ditto	—2,429	2,990	561	7,104	—6,543
Chittagong ditto	2,869	34,762	37,631	39,495	—1,864
Total ..	93,899	1,09,039	2,03,838	1,49,458	54,380
Education Funds.					
Hindoo College	11,115	4,044	15,159	3,417	11,742
Doorga Churn Laha's scholarship	1,759	3,012	4,771	3,024	1,747
Mufferpore school	7,340	3,953	11,293	4,120	7,173
Behary Lall Mookerjee	.....	16,448	16,448	5,420	11,028
Vizianagram scholarship	—4	2,965	2,961	1,006	1,955
Prosonno Nath Roy	—981	5,131	4,150	6,081	—1,931
Mirza Mahomed Hossein's .. .	142	1,272	1,414	970	444
Total ..	19,371	36,825	56,196	24,038	32,158
Medical and Charitable Funds.					
Shah Bunwari Lal's	6,252	14,380	20,632	3,817	16,815
Choonee Lal Seal's	.....	992	992	.....	992
Chuprah dispensary	1,467	3,723	5,190	4,410	780
Prince Golam Mahomed's Trust	1,544	11,941	13,485	15,761	—2,276
Bengal Charitable Relief	.....	15,556	15,556	4	15,552
Chinsurah Poor Fund	—918	1,580	662	1,535	—873
Pilgrim Lodging-house	—7,654	17,113	9,459	7,339	2,120
Total ...	691	65,285	65,976	32,866	33,110
Public Works Funds.					
Darjeeling Improvement Fund	688	23,134	23,822	22,672	1,150
Town ditto	—0,930	18,520	8,590	7,051	1,539
Total ...	—9,242	41,654	32,412	29,723	2,689
Cantonment Funds	10,011	33,583	43,594	38,140	5,454
Miscellaneous Funds.					
Zoological Garden	—7,744	42,764	35,020	34,142	878
Obsolete Funds	49,815	68,395	1,18,231	78,780	39,433
GRAND TOTAL ..	1,57,845	4,04,926	5,62,771	3,95,188	1,67,583

13. As regards municipalities, I must also refer to my report just quoted upon local funds. To state the detail composing the figures above shown would be very long, as about 160 accounts are concerned. The detail of the opening balance, Rs. 3,51,636, is shown in the report quoted, and I have communicated to each municipality its own share in the aggregate receipts, expenditure, and balances of the plus-minus memorandum above stated.

14. The next head is the Nizamut Stipend Fund: receipts, Rs. 22,45,400; charges, Rs. 16,99,689. The former is composed chiefly of the annual subsidy of Rs. 17,06,667 and of Rs. 4,09,558 saved out of the Nawab's personal allowance. According to a practice not strictly conformable to principle the personal stipend is charged gross and the "savings" recredited.

15. The next group of heads are the deposit heads showing 235 lakhs on each side, of which the following short account may be given of the principal heads (in lakhs of rupees) :—

	Yearly transactions.	Balance in Government hands.
	Lakhs.	Lakhs.
Civil Courts	100	31
Revenue	36	19
Personal	58	11
General (chiefly marine)	22	4
Presidency Savings Bank	11	25
District ditto	4	12

16. The next head "Bills" shows 77 lakhs of bills issued and paid in the course of the year. Of this amount 21 lakhs were issued for purposes of resource, chiefly for filling the Calcutta treasury by drawing on surpluses accumulated at Chittagong, Backergunge, and a few other places; and the last represents the numerous purposes for which remittance transfer receipts are employed.

17. Of cash remittances between treasuries (that is between Bengal treasuries only) the abstract shows 652 lakhs, but of this 314 lakhs represent payments made by the Collectors of Customs into the revenue treasuries, and 77 lakhs the supply of funds from revenue treasuries to disbursing officers of the Opium Department. Only 234 lakhs appear in the accounts as actual remittances between revenue treasuries, and of this about 50 lakhs is what the Collector of Calcutta remitted to the Bank, and about 25 lakhs are supplies of notes sent from the bank to mofussil treasuries.

18. On the Advance and Suspense Accounts no remark is called for. The next two, viz Military (Marine) Suspense (12 lakhs) and Drawing Account and Cheques (184 lakhs), properly belong to this group, and have been separately stated by me only because of their magnitude. The first arises from the routine of the adjustment of Imperial Marine receipts and charges, and will disappear after 1879-80, as that routine has now been changed. The second represents the issues and payments of cheques by my pay office for the civil charges of the Government in Calcutta.

19. The new head "Departmental balances" (also a suspense account) was opened at the end of the year under Financial Department's No. 384 of 25th January to receive the cash balances outside revenue treasuries, which by that resolution were directed to be removed from the statement of available cash.

20. The accounts with other Governments is a large head, and includes—(1) remittances by cash and bills from and to other Governments; (2) transactions occurring in Bengal but accounted for by other Governments, or, I might say, by the Government of India, as the arrangement practically subsists only in the case of that Government.

The following are the principal transactions classed under this head:—

RECEIPTS.

		Rs.
India	1. Receipts of Money Order Department...	12,52,028
	2 Cash remittance received from India ...	20,65,090
	3. Service Fund	3,14,118
	4. Value of stamps and stationery ...	5,87,303
	5. Interest on Productive Public Works...	32,16,843
	6. Cash remittance	5,00,000
North-Western Provinces	7. Cash remittances, chiefly cash supplied by North-Western Provinces' treasuries to Benares Opium Officers ...	92,79,704

DISBURSEMENTS.

		Rs.
India	8. Payments of interest on promissory notes	7,75,272
	9 Payments of money orders ...	7,55,272
	10. Cash remittances, being the payment to Comptroller-General of the cash surplus of Bengal from mofussil treasuries ...	2,72,66,470
	From Accountant-General's account at Bank of Bengal	8,71,30,000
	11. Payments at the pay office of the Accountant-General on account of the Government of India ...	76,03,305
Assam	12. Cash remittances to Assam ...	19,24,000
Various	13. Excise opium sold by other Governments and credited in Bengal accounts	15,17,954

NOTE.—4 and 5 These were charged to the Provincial Government and credited *per contra* as receipts on account of Government of India

21. The detail of the accounts with other departments is as follows :—

	Receipts	Expenditure
	Rs.	Rs
Public Works	1,57,57,776	2,37,85,731
Post Office .	18,94,448	24,82,720
Telegraph ...	14,59,929	2,73,173
Military Department, Bengal	3,97,201	26,32,254
Ditto, ditto (Marine) .	15,24,337	14,97,417
Ditto, Madras	68,130	2,62,950
Ditto, Bombay ...	10,791	42,655
Total ...	2,11,12,612	3,09,76,901

22. The Public Works figures would require an elaborate explanation, as all the arrangements for supply of funds and inter-departmental accounting pass through the account current. In the other cases the figures represent roughly the receipts and charges by the departments concerned in the interior of the Bengal Presidency. Calcutta transactions, except in the case of the Post Office, are accounted for direct between the Comptroller-General and the department, and do not enter the Bengal accounts.

23. As a matter of "ways and means" the excess of revenue over expenditure in the civil accounts of Bengal, which last year was 1,178 lakhs (that is, 1,810 minus 632), is chiefly used under the two heads last-mentioned, or in detail as follows (in lakhs of rupees) :—

A.	Remittances in cash—		
	To Government of India (*a*)	273	
	(*b*)	871	
	„ Assam	19	
		— 1,163	
	Deduct—		
	From North-Western Provinces	93	
	„ Government of India	21	
	„ Bombay	5	
		— 119	
	Net cash remitted away		1,044
B	In making India payments at the Accountant-General's pay office.		76
C.	In excess expenditure of departments, chiefly imperial public works.		99
	Total of these three ...		1,219

24. The two last entries which I have called "Book-heads" are almost entirely—

(1) upon the receipt side a correction of an adjustment of an old supply bill balance, Rs. 2,13,722, which was wrongly made in the accounts of 1877-78 ;

(2) upon the expenditure side the counter entry to the Rs. 98,068 above credited to "municipalities" as the principal part of the item of Rs. 1,29,363.

25. Finally, it remains to remark of the cash balance that the amount shown in the abstract is twice as much as the ordinary cash balance of the Bengal Presidency. We are ordinarily limited to about a crore of rupees, of which ten or fifteen are in the Accountant-General's account at the Bank of Bengal; but two circumstances oblige us to enormously exceed our limit on 31st March of each year—

(1) that during the month of March, and especially towards the end of it, 111 lakhs of land revenue are received, which of course cannot be removed towards Calcutta till April; and

(2) that even before the land revenue receipts can be made available it is necessary to provide ample funds in the Behar districts for the opium expenditure of March and April.

I have the honor to be,

SIR,

Your most obedient servant,

J. WESTLAND,

Accountant-General.

W. E. D.—Reg. No. 14812C—30—18-3-80.

16.

STATEMENT OF RECEIPTS AND CHARGES ON ACCOUNT OF PROVINCIAL SERVICES AND LOCAL FUNDS, WITH EXPLANATIONS OF INCREASE AND DECREASE, FOR 1878-79.

No. 2005C, dated Calcutta, the 20th December 1879.

Memo by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, with an abstract of balances of Provincial Services and Local Funds.

PROVINCIAL.

Comparative Statement of the Receipts and Disbursements for the 12 months of 1878-79 and 1877-78.

RECEIPTS.	Budget estimate, 1878-79.	TOTAL RECEIPTS. 1878-79.	TOTAL RECEIPTS. 1877-78.	1878-79. Increase.	1878-79. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	26,89,706	2,88,463	.....	
Allotment from Imperial Revenue	46,06,000	47,57,524	48,54,800	.....	97,276
I—Land Revenue	86,000	...	1,06,874	...	1,06,874
IV—Excise on spirits and drugs ...	69,00,000	70,28,223	68,67,888	1,60,335	.....
V—Assessed taxes	23,50,000	2,97,933	.....	2,97,933	.....
VI—Provincial rates	50,82,000	36,39,690	21,05,038	15,34,652	.....
VII—Customs	88,000	89,828	75,029	14,799	...
VIII—Salt	2,31,000	1,24,277	2,72,408	.....	1,48,131
X—Stamps	1,01,50,000	1,07,84,690	1,08,14,517	...	29,527
XIV—Minor Departments	.....	1,25,440	.....	1,25,440	.....
XV—Law and Justice—					
Fees, fines, and miscellaneous	7,23,000	10,52,014	8,04,995	2,47,019	94,735
Jails	7,34,000	5,94,009	6,88,744	.....	.....
Registration	8,08,000	8,69,834	6,61,280	2,08,554	.....
XVI—Police	79,000	4,31,763	91,916	3,39,847	2,90,937
XVII—Marine	10,87,000	11,76,486	14,57,423	.....	44,074
XVIII—Education	5,29,000	4,75,530	5,19,604	.....	.....
XIX—Medical	1,44,000	1,95,594	1,59,222	36,372	.....
XX—Stationery and Printing	79,000	1,09,938	78,260	31,678	.....
XXI—Interest	.....	49,353	..	49,353	.....
XXIII—Miscellaneous	8,43,000	9,15,196	8,62,659	32,537	.....
XXIV—Public Works, ordinary	61,000	8,38,095	98,598	7,39,497	.....
XXV—Irrigation and Navigation ...	9,67,000	15,26,716	4,94,772	10,31,946	.....
XXVI—State Railways	16,18,000	17,53,100	7,31,810	10,21,290	.....
Total ..	3,71,37,000	3,26,77,711	2,69,11,037	58,71,252	7,04,578
Provincial Service total ...	.....	3,95,24,941	3,20,54,300		
Opening balance ...	.....	26,17,510	29,26,848		
Incorporated Local Funds	.....	44,16,892	63,38,204	...	15,16,387
Excluded Local Funds	.....	4,04,925			
Total ...	.....	48,21,817	63,38,204		
Local Fund Total ...	.....	74,39,327	92,65,052		
GRAND TOTAL ...	.....	4,69,64,268	4,13,19,352		

DISBURSEMENTS.	Budget estimate, 1878-79.	TOTAL PAYMENTS. 1878-79.	TOTAL PAYMENTS. 1877-78.	1878-79. Increase	1878-79. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest on Funded and Unfunded Debt	31,99,000	32,13,458	20,00,000	12,13,458	.....
3. Refunds and Drawbacks	5,57,500	6,50,450	6,31,727	18,723	.....
4. Land Revenue	25,31,000	25,86,092	24,37,201	1,48,891	.....
5. Forest	1,000	.....	1,058	.....	1,058
6. Excise on Spirits and Drugs ..	3,26,000	2,82,810	3,05,829	...	23,019
7. Assessed taxes	2,35,000	2,79,340	.....	2,79,340	.....
8. Provincial rates	2,85,000	12,923	10,270	2,653	.....
9. Customs	6,79,000	6,09,170	7,15,792	...	16,622
10. Salt	60,000	47,903	40,161	7,742	.....
12. Stamps	2,45,000	2,50,895	2,47,728	3,167	.....
16. Administration	13,15,000	14,81,834	13,22,506	1,59,328	.....
17. Minor Departments	2,56,000	2,45,356	2,64,512	.....	19,156
18. Law and Justice—					
Judicial Courts	65,17,000	64,63,003	63,76,717	86,286	.....
Jails	15,55,000	18,56,011	16,51,394	2,04,617	.....
Registration	4,72,000	4,89,860	4,55,612	34,248	.....
19. Police	39,08,000	40,23,670	41,87,342	.....	1,63,672
20. Marine	11,17,000	12,37,262	12,72,025	.....	34,763
21. Education	25,72,000	24,88,089	25,24,891	.....	36,002
22. Ecclesiastical	9,000	8,469	7,786	683	.....
23. Medical	12,07,500	12,30,980	13,84,871	.....	1,53,891
24. Stationery and Printing	7,02,000	9,52,088	8,61,038	91,050	.....
28. Superannuation, retired, and compassionate allowances	5,000	10	...	10	.....
29. Miscellaneous	2,96,000	3,40 750	3,21,564	19,186	...
31. Public Works	54,79,000	34,84,789	25,12,355	9,72,434	.....
32. Irrigation	6,74,000	15,20,002	7,02,857	8,17,145	.....
33. State Railways	11,27,000	13,50,147	6,26,029	7,24,118	.....
Adjusting heads (assignments) ...	21,15,000	1,93,414	.....	1,93,414	.....
Total ...	3,73,95,000	3,53,88,775	3,08,60,465	49,76,493	4,48,183
Closing balance ...	...	41,36,166	11,93,835	.....	.....
Provincial Service Total ...	.....	3,95,24,941	3,20,54,300	.....	.....
Incorporated Local Fund ...	.....	43,77,786	51,51,671	.....	3,78,748
Excluded Local Fund ...	.....	3,95,187			
	.....	47,72,923	51,51,671	.....	.....
Closing balance ...	.....	26,66,404	41,13,381	.....	.....
Local Fund Total ...	.....	74,39,327	92,65,052	.....	.....
GRAND TOTAL ...	.....	4,69,64,268	4,13,19,352	.....	.....

Abstract of Receipts and Charges and Balances on account of Provincial Services and Local Funds for 1878-79.

Heads of Revenue and Receipts.	Opening balance on 1st April 1878.	Receipts, 1878-79.	Total.	Charges, 1878-79.	Closing balance on 31st March 1879.	Total.
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services	11,93,835	3,03,35,235	3,95,24,941	3,53,88,775	41,36,166	3,95,24,941
Provincial Reserve Fund	14,51,711					
General Management of Wards' Estates	43,540					
Encamping Ground Grazing Fund	320					
Local Funds.						
Incorporated	24,59,665	44,16,892	68,76,557	43,77,736	24,98,821	68,76,557
Excluded	1,57,545	4,04,925	5,62,770	3,95,187	1,67,582	5,62,770
Total ...	53,07,216	4,16,57,052	4,69,64,268	4,01,61,698	68,02,570	4,69,64,268

Explanation of differences in the Receipts and Charges of Provincial Services and Local Funds for the 12 months of 1878-79, *as compared with the corresponding period of* 1877-78.

Receipts.

Service heads.	Increase.	Decrease.	Remarks.
	Rs.	Rs	
Allotment from Imperial Revenues ...	.....	97,276	Annual decrease in the allotment under orders of the Government of India, Financial Department, No. 1899, dated 29th March 1877, against which there have been some special assignments during the year.
I.—Land Revenue	.....	1,06,874	Land registration fees and revenue record-room receipts transferred to XXIII, Miscellaneous, from 1878-79, under orders of the Government of India, Financial Department, No. 1503, dated 31st March 1879.
IV.—Excise on spirits and drugs ..	1,60,338	.....	Increased receipts under license and distillery fees, consequent on the introduction of the outstill system, and selling price of excise opium increased in some districts.
V.—Assessed taxes	2,97,933	.....	Amount of license-tax receipts retained to credit of Provincial Services to cover the costs of collections *per contra* under refunds and assessed taxes.
VI.—Provincial rates	15,34,652	.....	Increase under Public Works cess under Act II of 1877, which was only in operation during a part of the year 1877-78.
VII.—Customs	14,799	.....	Under other items.
VIII.—Salt	.....	1,48,121	Falling off in the receipts from golahs, the imported salt being generally retained on board the vessels owing to the dullness of trade.
X.—Stamps	.....	29,827	Smaller receipts from court fee stamps, which were abnormally high in 1877-78 under the operations of Act VII of 1876, against increase under general stamps and sale of plain paper to be used with court fee stamps.
XIV.—Minor Departments	1,25,400	.....	A new head opened from 1878-79 for Cinchona and Botanical Garden receipts and emigration fees transferred from XXIII, Miscellaneous.
XV.—Law and Justice— Fees, fines, and miscellaneous	2,47,019	.....	Pleadership Examination fees transferred to this head from 1878-79 under orders of the Government of India, Financial Department, No. 1503, dated 31st March 1879, and larger receipts from fees, fines, and forfeitures.
Jails	.....	94,736	Falling off in the receipts from sale of manufactured articles.
Registration	2,08,554	.... .	Greater number of documents registered in 1878-79.
XVI.—Police	8,39,847	.....	Pounds and steam-boiler receipts transferred to this head from 1878-79 under orders of the Government of India, Financial Department, No. 1503, dated 31st March 1879.
XVII.—Marine	.....	2,80,937	Decrease under pilotage, registration, and other fees and miscellaneous. All these receipts were exceptionally high in the previous years, owing to the great influx of shipping for famine requirements in Madras.
XVIII.—Education	.....	44,074	Chiefly due to the transfer to XXI, Interest, of increase from invested endowments; college fees and fines and contributions show a slight increase.
XIX.—Medical	36,372	.....	Chiefly to the receipt from the Calcutta Municipality of Rs. 40,000 for arrear contribution to the Sealdah Hospital. Also increase under hospital receipts against decrease under medical schools and colleges, lunatic asylums, and medical stores.
XX.—Stationery and Printing ...	31,078	.....	Receipts from stationery transferred from Miscellaneous to this new head from 1878-79.
XXI.—Interest	40,353	.....	Interest on Government securities of the Education and Medical Departments transferred to this head under orders of the Comptroller-General.
XXIII.—Miscellaneous	82,537	.....	Land registration fees and revenue record-room receipts transferred from land revenue from 1878-79; and increase under unclaimed deposits against sale of stationery transferred to XX, Stationery and Printing. Cinchona, Botanical Garden receipts, and Emigration fees transferred to XIV, Minor Departments.
XXIV.—Public Works	7,30,497	.....	Due to the transfer from Provincial Reserve Fund of receipts from ferries, tolls, and provincial roads and Strand Bank rents and larger receipts in the Public Works Department.
XXV.—Irrigation	10,81,946	.....	Tolls on Nuddea Rivers and Calcutta Eastern Canals transferred from Provincial Reserve Funds and irrigation receipts shewn gross instead of net, as last year.
XXVI.—State Railways	10,21,290	.....	State Railway receipts shewn gross instead of net, as last year.
Local Funds	.....	15,15,387	Chiefly to the transfer of Provincial Reserve, General management of Wards' and Attached Estates, and Encamping Ground Grazing Funds to Provincial Services in 1878-79, against increase under Estates Improvement, Inland Labour Transport, Zoological Garden, and Trust Funds.

Expenditure.

1. Interest on Funded and Unfunded debt.	12,13,458	.....	Partly on account of capital outlay of the year, and partly to the full amount of interest for 1877-78 not having been taken from the Government of Bengal in that year under orders of the Government of India, Financial Department, No. 2237, dated 31st July 1877.
3. Refunds and Drawbacks	18,723	.....	Increase under License-tax, Police, Education, Medical, and Miscellaneous refunds, against decrease under Public Works Cess and Unclaimed or Lapsed Deposits refunds.
4 Land Revenue	1,48,891	.....	Transfer of charges on account of Government estates from Imperial to Provincial Services in 1878-79 under orders of the Government of India, Financial Department, No. 1397, dated 11th March 1878, and special expenditure for land registration, against which record-room charges have been transferred to 29, Miscellaneous.
5 Forest	.....	1 058	Office rent, rates, and taxes re-transferred to the Forest Department in 1878-79.
6 Excise	.....	23,019	Reduction of establishments by the introduction of the outstill system and country stationery charges transferred to 24, Stationery and Printing
7. Assessed taxes	2,79,140	.....	Cost of establishments, &c., for collection of license-tax.
8. Provincial rates	2,653	. .	Under Public Works cess.
9. Customs	.....	16,622	Smaller payments for temporary establishments.
10. Salt	7,743	.....	First adjustment to this head in 1878-79 of Salt Preventive Establishment in Orissa.
11. Stamps	3,167	....	Under discount on sale of plain papers and general stamps.

19

Service heads.	Increase.	Decrease.	Remarks.
	Rs.	Rs.	
16. Administration	1,59,328	.....	Salary of the Chief Commissioner of Assam and British Burmah paid in Calcutta, and transfer of charges on account of General management of Wards' &c., to this head; also increases under Civil Offices of Audit and Account staff, and Household of Lieutenant-Governor, Civil Secretariat, Board of Revenue, and Commissioners.
17. Minor Department	.....	19,156	Chiefly to the close of model farms and reduction of establishments for registration of river-borne traffic, vital and other statistics.
18. Law and Justice— Judicial Courts	86,286	.....	Increased expenditure under Justices of the Peace, Civil and Sessions Courts, Criminal Courts, and Sub-Divisional Establishments.
Jails	2,04,617	.....	Chiefly under Central and District Jails, Jail manufactures and Lock-ups, and a new charge for School of Industry.
Registration	34,248	.....	Principally under Sub-Registrars' commission, Establishments of Registrars and Special Sub-Registrars and Contingencies.
19. Police	.....	1,63,672	Smaller payments on account of Government contribution to the Calcutta Police, and decrease under District Executive Force and Special Police, against transfer to this head in 1878-79 of charges for Pounds under Act I of 1871, and Steam-boiler Inspection under Act VI of 1864.
20. Marine	.....	34,763	Under pilotage allowances and miscellaneous.
21. Education	...	36,002	Chiefly under grants-in-aid.
22. Ecclesiastical	683	.....	Cantonment cemeteries re-transferred to Imperial.
23. Medical	.....	1,53,891	Decrease under Hospitals and Dispensaries, Lunatic Asylums, and Grants for medical purposes, against increase under Medical Establishments in consequence of the new appointment of Surgeon-General and larger payments under Medical Schools and Colleges.
24. Stationery and Printing	91,050	.....	Country stationery charges of the Revenue, Excise, Judicial, and Police Departments transferred to this head in 1878-79, and larger payments for stamp and stationery supplied from central stores.
29. Miscellaneous	19,186	.....	Transfer of Revenue Record-room charges from 4, Land Revenue, in 1878-79 under orders of the Comptroller-General, No. 1201, dated 24th September 1879, and slight increase under Rewards for the destruction of wild animals, against decrease under Miscellaneous and Unforeseen charges, and Municipal rates and taxes on Government buildings.
31. Public Works	9,72,434	.....	Due to the transfer from Provincial Reserve Fund of ferry charges, tolls on provincial roads, and Strand Bank rents, and larger expenditure in the Public Works Department.
32. Irrigation	8,17,145	.....	Expenditure on Nuddea Rivers and Calcutta Eastern Canals transferred from Provincial Reserve Fund partly accounts for the increase, the remainder is for Irrigation.
34. State Railways	7,24,118	.....	Not known.
Adjusting heads	1,93,414	.....	Assignments to District Road Committees.
Local Funds	.....	3,78,748	Chiefly owing to the transfer of Provincial Reserve and General management of Wards, &c., Funds, to service heads, against increased expenditure under Inland Labour Transport, Estates Improvement, District Road, and Zoological Garden Funds.

C. E. G.—Reg. No. 12570C—78—30-1-80.

No. 530TM, dated Calcutta, the 7th July 1879.

From—J. WESTLAND, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

THE settlement which it is hoped will now be final of the classification to be adopted in the Government accounts affords a good opportunity for reviewing and settling that part of the classification which is peculiar to the local Government, namely, the transactions which are taken under "Local Funds" incorporated and excluded.

I have the honor to submit for the orders of the Government a survey of the whole matter. There were two principal questions involved in it, viz. (1) a settlement of the balances of the funds, and (2) the determination of the question what funds were to be maintained upon the Government books, and what were not.

In this last question I have followed the principles laid down in the Resolution of Government of Bengal, dated 15th April 1879 (*Gazette*, April 16th); and having swept off my books a very large number of petty funds, have reduced to manageable dimensions, and to a convenient classification, those which remain.

I solicit the orders of Government on the points which arise for its determination.

REPORT ON LOCAL FUND ACCOUNTS, BENGAL.

I.—INCORPORATED LOCAL FUNDS.

WE had already in Bengal largely reduced the number of separate local funds by bringing together, under the head of Provincial Reserve Fund, all the local funds which, though they were excluded from the Government account proper, bore a purely provincial character, such as Public Works Cess, Pounds, Steam-boiler Inspection, Circuit-houses, Pleadership Examination. The orders on the last budget, distributing the receipts and expenditure thus classed among their appropriate heads of service, have taken away the last shred of "local" character which these funds possessed, and they are now Government receipts and expenditure in the fullest sense.

2. The same has been done with the receipts and expenditure hitherto classed as Wards' Rate Fund; so that this fund also now ceases to exist as a separate fund, and is a minor head of service on the books of Government.

The petty transactions classified as encamping ground grazing fund are now also to be taken as petty receipts and expenditure of Government.

3. The incorporated funds are therefore now reduced to three district ones:—

District Road Fund, or, in those districts where the Act is not yet in force, District Road Account;
District Post Fund;
Government Estates Improvement Fund;

and one general one—

Inland Labour Transport Fund.

District Road Fund.

4. The details are under the control of the Public Works Accounts Department, and steps recently taken under the direction of Government have increased the securities for strict correspondence between the local accounts and the Accountant-General's books.

District Post Fund.

5. Audited by the Accountant-General. The question of the reconcilement of local balances with the Accountant-General's books has not yet been fully taken up. There will be no particular difficulty, nor are the questions which arise out of it of any great importance. A special arrangement, however, requires to be made, by which the Accountant-General can obtain receipts against which to charge some general district post expenditure in the Calcutta Post Office.

Government Estates Improvement Fund.

6. The rules for its management are on page 86, &c., of the compilation of the Board of Revenue; unfortunately they are a little vague at the point of contact with the treasury accounts, and there were great diversities of practice, which have now been corrected by orders from my office (Circular 461).

7. The discrepancies between the local and central accounts in this case also are, I am afraid, somewhat wide; but steps have been, and will be, taken to correct them, and to keep them correct for the future. The reason of past discrepancies, and the nature of the steps taken to prevent future ones, are more fully reported under the head of Municipal Funds.

8. A short time ago the question of the abolition of this fund was under consideration, and it seems to me for many reasons desirable that the transactions should cease to be dealt with as a local fund. The fund, in fact, is now the one surviving relic of an obsolete system under which expenditure was provided for by an assignment of revenue instead of by a grant of which the amount is settled after consideration of the proposed expenditure. The rule which regulate the outlay are very artificial, and the one thing which they do not take into account is the question of how much money can be profitably spent (which may be more or less than the assignment), and what means the expending officer has of profitably spending it—a system which hardly tends to economy.

Inland Labour Transport Fund.

9. Under section 95, &c., of Act VII (B.C.) of 1873—

Furreedpore and Assam are the principal places where transactions under the fund occur. I drew the attention of Government a little time ago to the absence of control over the receipts, but the charges are fully audited in my office, those which occur in Assam being passed on to me by the Deputy Accountant-General.

II.—Municipal Funds.

10. At the direction of the Government I made a commencement of an investigation into the balances of Municipal Funds at the end of 1878, and issued a general letter of instructions (G. B. 125, dated 4th December 1878) on the matter, which was in a great measure adopted by the Government in a resolution on the subject dated 7th January 1879.

11. The steps which I proposed to take were avowedly based upon a previous attempt at settlement made in 1873-74 and reported to the Government; and the intention was to bring down to the present date the settlement which was then made. But the first replies which I got to my letter of 4th December led me to examine the method in which the settlement of 1872 had been reached, and I was forced to the conclusion that it would be necessary entirely to set it aside and to commence the work *de novo*.

12. From 1864-65, which we may take as the opening of the new system of accounts, there was no proper arrangement for systematic comparison of the local accounts with the central ones. Of local funds, the Magistrate usually kept the local accounts, and nothing but the result of them in the form of a plus-minus memorandum was submitted to the central office, and that often so long after date as to be practically useless. The treasury figures were the only things they could be compared with, and in many cases did they not only not agree with each other, but the same officer often in his two capacities of Magistrate and of Collector sent in two accounts, which were on the face of them utterly irreconcileable. Then a new confusion arose through the alterations of status between municipality, town, and union.

13. The first attempt to reconcile the balances, to which I have already referred, was made in 1873, and the result was reported to Government, and accepted by it, in letter No. 901B, dated 9th March 1874. It was stated that the total balances claimed by the local officers were less than appeared upon our books, and that therefore the writing off the excess upon our books would produce an agreement. This, however, was a mistake; for, on going over the matter again, I find that the officer who then made the agreement did not take into account anything like the whole claims of the local officers. The result of the adjustment therefore was that we started from 1872 with balances which were supposed to be equal to the locally claimed ones, but which really fell very far short of them. It is partly the fault of local officers, and partly that of my office, that the disagreement was not brought to notice till now.

14. It seems a very simple proposition that the balance of this month must be exactly the balance of last month, increased by the credits and diminished by the debits of this month; yet, according to many treasury officers, nothing is further from the truth. They start off this month with a balance which differs from the closing balance of last month, and they add and subtract amounts which differ from the receipts and charges which they show in their own cash accounts. Of course they have reasons to give, which usually are that some former error has been discovered, or something charged or credited, which should not have been. In actual accounts we have to adjust all these things by actual transactions, as the balance of an account is the balance, not of what should have been, but of what as a matter of fact has been, credited and debited to the particular account. I suppose it was in despair of getting treasury officers to render actual instead of imaginary accounts that instructions were issued to suspend the plus and minus memoranda, and my office undertook to keep the accounts itself and render them yearly to the local officers.

15. This was done for a time, and the accounts we kept were opened with the balances settled for 1872, and duly rendered to local officers. But treasury officers meantime kept on their old accounts, certified to municipalities and unions the balances which they themselves brought forward, and often corrected them on the mere request of the municipalities concerned, and when the annual account of the Accountant-General reached them, it was simply put

aside. Two years ago it became quite evident that hardly in a single district had these annual accounts issued from my office been even looked at; treasury officers continued to certify balances which they had been positively informed differed widely from the real ones.

16. I mean to alter this for the future by some new arrangements, one of which is that a treasury officer shall be prohibited from certifying any local fund balance at all until it has been first certified by my office. A treasury officer has no record of balances upon his accounts, and should be allowed to certify only that of which he has a record, viz. the actual receipts and charges which he has debited and credited in his accounts. It is of the greatest importance that the administrators of local funds should know their balances, and while I prohibit the misleading comparison between local fund balances and treasury plus and minus memoranda, I shall arrange for a systematic comparison between them and the final record upon my own books.

17. Taking up then for comparison the local claims to balance, and the balances shown upon my own books, I carried back the account as far as the opening of the new system of account (1st May 1865). Our books ought to have started then with an examined and corrected balance; but as no examination was made, the balance with which we did actually start off was short by Rs. 98,067-12-4, of what I find were at that date the amount of the local accounts. I have now adjusted this amount, though my adjustment is contingent upon the Comptroller-General's accepting my explanation of the matter.

18. I have still further to recover from the Provincial Reserve Fund the amount which, upon the previous attempt at adjustment of these balances, was written off to that fund as a supposed excess. This amount was (as reported to Government at the time) Rs. 44,998-3.

19. Besides this, I must write back two transactions of 1876-77 and 1877-78, in which various town and chowkidari funds were debited with a total of Rs. 7,126-7-7 on account of the levy of ten annas per cent. payable to Government, under Government order No. 4120, dated 13th December 1875. It inevitably leads to confusion when a transaction of this kind is adjusted upon by books only, instead of being settled by a formal demand upon the administrator of the fund. For, in the first case, the administrator of the fund knowing nothing about it, carries forward his balance as if the payment were never made. I therefore reverse the transaction as brought upon my books, and shall proceed to the recovery by demand upon the funds.

20. These adjustments render available upon my books, as against the local claims on 1st April 1878—

		Rs.	A.	P.
Opening balance on my books	... ...	2,22,272	8	5
Additions by above adjustments	... ...	98,067	12	4
	...	44,998	3	0
	...	7,126	7	7
Total	...	3,72,464	15	4

The balances claimed by the local authorities somewhat exceed this, and amount to Rs. 4,09,906-4; and I have therefore had to bring forward the accounts for each district in comparison with my own from 1865 to 1875.

21. Now, up to 1871 or 1872, when the first attempt was made to put things right, the local fund accounts were very imperfectly kept, and were left very much to look after themselves. The local authorities took so little care of them and sent them in so long after date, that it was difficult to take proper oversight of them. To go over them again now, and to compile them all properly, would be a work of great labour; and as it would require long and laborious co-operation on the part of local officers, there would not be a chance of its being finished for years. Petty differences and petty errors I have therefore neglected; and examining, as far as possible, the causes of any considerable ones, I have gone upon the principle (which the Government accepted as sufficient when the case was laid before it in 1873-74), that if on the whole the differences in one direction were as big as those in the other, and if, taking all the districts together, we could allow them on the whole the balances they claimed, it was best to settle matters once for all by doing so, rather than to commence a prolonged investigation which would result in cutting down some and increasing some other balances, but not in increasing or diminishing the claim against the Government upon the whole.

22. Taking the aggregate therefore, I find that up till 31st March 1871, the total balances claimed are not much different from the total which we can allow; and I accept therefore, as my provisional starting point, the balances which local officers claim for 31st March 1871.

23. In bringing forward the accounts from this date to 1878, I find in the case of most of the districts no very large difference; and following the same principle as before, I propose to disregard, or take as adjusted against each other, the differences in excess or defect of our balances as compared with those claimed by the local officers. In eleven districts, however, the local officers claim a balance so considerably exceeding that which we allow as at their credit, that I must disallow the excess for the present and call on the local officers to prove their title to it. We have, however, even in these cases a common starting point, as I accept the local balance for a given date, and it is necessary only to compare accounts from that date forward.

24. One mistake in the attempted adjustment of 1873 was that its results were not communicated to local officers, who therefore carried forward their accounts in ignorance of it, and still differing considerably from it. This mistake I have avoided this time by fixing the balance for 1st April 1878 and 1st April 1879 for each municipality and union in the province, and insisting upon their being taken, pending further enquiry, as the actual balances. In most of the cases they are the balances already accepted by the local officers as correct. In eleven of the districts they fall considerably short of the local balances, and in these cases the local officers will have to make good their claim by proving their accounts from the date on which they are provisionally accepted by me.

25. I append the letter* in which these instructions are issued by me, from which it will be seen that the balances now allowed are—

* My No. L. F. No. 390, dated 17th July 1879.

		Rs.	A.	P.
(1)	Allowed according to claims, list A	3,20,264	12	6
(2)	Allowed in reduction of claims, list B ...	31,370	12	2
	Total balance ...	3,51,635	8	8

This falls short of the amount available under paragraph 20, and therefore I shall for the present transfer from Provincial Funds only so much of the Rs. 44,998-3 as is necessary to make up the balance under Municipal Fund to the above figure. The remainder, or Rs. 20,829-6-8, will be held available in case I admit any new claims which I have not included among those above disposed of, for it is just possible that some such may eventually turn up. Any errors discovered and allowed in the case of balances included in list B will of course be adjusted according to their nature.

26. As regards the future, I hope to provide against divergence between the local accounts and my own by sending quarterly extracts showing each municipality what has been credited and debited to its account, and by forbidding treasury officers from certifying balances under any circumstances. They do not record balances upon their accounts, and should certify only what they do record, namely the receipts and charges as they themselves show them. My statements to municipalities will be balanced statements, and will show them exactly how their account upon the Government books stands.

The first accounts, which are made up for twelve months of 1878-79 with the new settled balances are now under issue.

I append my letter of instructions.

III.—Cantonment Funds.

27. There are twelve of these in Bengal, and there is some little difficulty in their management so far as I am concerned; for while the Quarter-master General corresponds with me on the one side, and with the Cantonment Committees on the other side regarding their accounts, I am not in direct communication with the Committees, and our respective accounts are therefore not easily settled. The following figures compare for 31st March 1877 the balances claimed by the Committees in their accounts rendered to the Quarter-master General and those upon our accounts; but the Committees, in one or two cases at least, include in their figures moneys held outside the treasury :—

	Claimed.			Accountant-General.		
	Rs.	A.	P.	Rs.	A.	P.
Hazaribagh	1,612	7	3	1,322	14	5
Alipore	436	7	2			
Dum-Dum	1,859	12	8	1,640	2	2
Barrackpore	1,038	0	4			
Dorunda	600	12	0	610	10	5
Berhampore	303	2	6	3,386	0	11
Dacca	479	12	8	480	15	11
Bhagulpore	1,003	13	8	496	7	8
Julpigoree	1,041	11	7	1,757	5	7
Segowlie	480	13	8	430	4	2
Dinapore	2,077	2	5	—1,055	3	0
Cuttack	Not known*			49	2	3
Total ...	10,933	15	11	9,125	9	8

Some mistakes had introduced balances in other districts to the net amount of Rs. 118-11-6, in addition to the Rs. 9,125-9-8 above quoted; but these have now been written off, and it will be seen that, barring the large excess claimed at Dinapore, I am in a position to adjust all the other balances according to the local claims.

28. I have made a suggestion on the subject of the balances and of the accounts generally to the Quarter-master General, which I am hopeful will lead to a settlement, as it is intended to meet certain objections raised by himself.

* Being in the Madras Command.

IV.—Excluded Local Funds.

29. These funds are divided, according to their nature, into the following classes:—

Police.	Public Works.
Marine.	Miscellaneous.
Education.	Mohsin Fund.
Medical and Charitable.	

30. They are also, so far as my care of them is concerned, divided into purely banking funds and audited funds. In the former, my duty is merely to see, as regards expenditure, that the money is drawn by the proper person, and that is does not, without authority, exceed the balance at credit, the administrator being responsible for the management of the fund, subject of course to the rendering of a proper account. In the latter, the expenditure is regulated by budget permission, and by the same rules as apply to Government expenditure, save that local officers have a wider limit of authority, and it must be drawn upon vouchers subject to regular audit.

31.—The audited funds in the list I am about to give are—

Railway Police Clothing.	Pilgrim Lodging-house.
Hospital Port Dues.	Prince Gholam Mahomed (partly).
Chittagong Port.	Bengal Charitable Relief.
Hindu College.	Darjeeling Improvement.
Durga Churn Laha.	Town Improvement.
Mozufferpore School.	Zoological Garden.
Vizianagram Scholarship.	Mohsin.

All the rest are banking funds.

Police Fund.

32. *Railway Police Clothing.*—One of the arrangements in connection with the Government Railway Police is that the Railway Company pay into the Government treasury in cash the collections by deduction from pay on account of police clothing. This forms a fund from which the expenditure incurred by the Assistant Inspector-General, and drawn by him from me, is paid.

Marine Funds.

33. *Hospital Port Dues.*—This fund exists under section 59 of Act XII, 1875, and has reference to the Port of Calcutta. The following is the account of the last two years, from which it will be seen that its expenditure at present considerably exceeds its income:—

	Receipt.			Expenditure.		
	Rs.	A.	P.	Rs.	A.	P.
Balance, 1st April 1877 ...	1,16,221	5	3	.....		
1877-78	64,746	1	0	82,47		
1878-79	49,712	8	0	82,87		
Balance, 31st March 1879 ...	.....			65,32		
Preliminary	.....			.....		
Total ...	2,30,679	14	3	2,30,679	14	10

A detailed account is submitted to Government yearly along with the account of the Calcutta Port, under section 47 of the Act above quoted.

34. *Balasore Port Fund*, under the management of the Collector of Balasore.—The charges also are somewhat in excess of the receipts, but the balance is at present on the credit side, although the amount due to the London account, on account of collection of Basses' Light Dues, may possibly exceed the balance at credit.

35. *Cuttack and Pooree Port Funds.*—These are administered as a single fund by the Collector of Cuttack, though the receipts and charges take place partly at Pooree Treasury.

36. *Chittagong Port Fund.*—This is administered by a special officer—the Conservator of the Port of Chittagong. The accounts of the last year or two show the fund to be in a fairly prosperous condition, and besides its balance in the treasury, it has an investment of Rs. 27,800 of 4 per cent. paper in my custody.

37. Of these last three Port Funds, an account is prepared every year by the administering officer, who sends his figures to me. This account, after examination and after the inclusion in it of those receipts or charges which have been brought to credit or debit by me direct (*e.g.* dockyard charges), is submitted to the Government.

Education Funds.

38. *Hindu College.*—See Director,* Public Instruction, No 1.

39. *Doorga Churn Laha.*—See Director,* Public Instruction, No. 11.

These two funds are formed of the proceeds of an investment which is in my custody; the interest being realized by me and credited to the fund.

40. *Mozufferpore School.*—See Director, Public Instruction, No. 57. Partly land of which the revenue is credited locally, partly Government securities in my possession, of which

* These references are to the number which the fund bears in the report, dated 1st May 1878, by the Director of Public Instruction, upon Educational Trust Funds.

I remit the interest periodically to the local administrators. The Collector of Mozufferpore claims a higher balance at credit of this fund than my books show, and the matter is at present under settlement.

41. *Vizianagram Scholarship.*—Director, Public Instruction, No. 76. The accounts of this fund were taken under the service head of Education up till 1877-78 inclusive, and somewhat more was spent than received. There were receipts in 1878-79 of Rs. 3,600, which left a surplus of Rs. 2,964-12-2 after providing for old excess expenditure of Rs. 635-3-10, and I have treated the fund as a separate account in 1878-79. The payments made in 1878-79 left a credit balance of Rs. 1,954-6-3, and Rs. 1,800 were received just as the year 1879-80 opened. The fund will now gradually expire unless the founder's successor continues the donation upon which it is based.

42. *Prosunno Nath Ray.*—Director, Public Instruction, No. 49. Founded by Rajah Prosunno Nath Ray in 1852. The fund consists of an investment in Government paper, of which the interest is periodically remitted by me to a committee composed of the Commissioner, Judge, Collector, Joint-Magistrate, and Civil Surgeon, Rajshahye, appointed under Government order No. 2063, dated 20th November 1852. The fund maintains a school at Diggaputta, a dispensary at Beauleah, and a dispensary at Nattore. The fund has for some time past been slightly overdrawn.

43. *Mirza Mahomed Husseyn Endowment.*—Director, Public Instruction, No. 63.

44. *Behary Lall Mukharji Endowment.*—A recent endowment of Rs. 1,50,000 worth of Government paper, partly for educational purposes and partly for an hospital. It was founded by the will of Behari Lall Mukharji of the district of Hooghly, and the money was claimed and obtained by civil suit from the testator's widow. The Collector of Hooghly is the administrator, to whom I remit the interest as drawn, the papers being in my custody.

Medical and Charitable Funds.

45. *Pilgrim Lodging-house.*—Under Act IV of 1871 (Bengal Council) recently extended by Act II of 1879. The transactions to the end of 1878-79 were solely in the Pooree district, and the fund, which was then called the Pooree Pilgrim Fund, then had a balance of Rs. 2,119-4-5, besides Rs. 2,500 which the Collector of Pooree had placed in the District Savings Bank, and an investment of Rs. 4,700. The Savings Bank balance has since been drawn and credited to the fund by the Collector, and I have directed him to take orders as to what is to be done with the investment.

46. Under the recent orders of Government, the fund has been extended to other districts besides Pooree (viz. Gya and Deoghur), and its name has therefore been made more general.

47. *Annachattra* (the word is spelt in a dozen different ways). At the end of section 30 of Regulation XII of 1805, a reference will be found to certain grants for religious purposes in Orissa. That grant has at present the form of a pension payment of Rs. 549-14-5 a month to a Committee at Cuttack which manages its distribution. They have invested some savings from the grant, and have an additional small income from this source. The Magistrate states that there was of the fund a balance on 31st March 1879 of Rs. 7,836-15-11; but where this balance was I do not know, as the fund is not at present upon our books at all. It ought to be brought on our books, as its receipts and expenditure are over Rs. 1,000.

Regarding the fund which bears this name upon our books, see below, "Balasore Pilgrim Hospital."

48. *Shah Bunwari Lall's Endowment.*—An endowment of Rs. 1,04,000 in the Sarun district for the maintenance of an hospital, a serai, and a bridge; whether more than one of each, I do not know. We used to keep two funds under this head, the transactions of which were considerably mixed up with each other, and with another fund, the Chupra Dispensary Fund. I have now amalgamated the two into one. So far as the Government accounts are concerned, the fund is purely a banking fund, as the transactions are entirely administered by the Chupra Municipality under orders of Government No. 3515, dated 10th August 1878. The investment in Government paper is in my hands, and the interest is payable to the Chairman of the Municipality for credit to the fund.

49. *Chupra Dispensary.*—An investment of subscriptions and donations managed like the above by the Chupra Municipality. Government order No. 3533, dated 28th October 1878.

50. The balances of the two last-named funds upon my books do not agree with those claimed by the Collector. The following compares the balances of three Chupra Funds for 31st March 1878:—

	Balance of local accounts.				Balance by Accountant-General.		
	Rs.	A.	P.		Rs.	A.	P.
Bunwari Lall Endowment...	2,031	13	8	plus an unknown amount.	6,282	2	3
					1,466	15	10
Chupra Dispensary ...	1,820	6	2		—331	9	9
Chupra School...	77	7	3				
Total ...	3,929	11	1	plus an unknown amount.	7,417	8	4

I have communicated with the Collector on the subject, but have meantime adjusted my accounts so as to give him the following balances:—

				Rs.	A.	P.
Bunwari Lall Endowment	...	...	...	5,519	10	11
Chupra Dispensary	...	...	...	1,820	6	2
Do. School	...	...	...	77	7	3
		Total	...	7,417	8	4

51. *Prince Golam Mahommed.*—This is a charitable endowment under the management of the officers of the 24-Pergunnahs district. They have overdrawn their account last year. I hold Rs. 2,92,000 in Government paper, called Charity Fund, and Rs. 1,32,000 called Dispensary Fund.

52. *Bengal Charitable Relief.*—I have gathered together under this head two or three different sets of public subscriptions made over to Government for charitable relief, and the use of a special fund for these will no doubt be convenient in future similar cases.

53. There is, first of all, the balance over from cyclone relief operations (Rs. 25,000 in promissory notes, or rather the interest thereupon, as of course the notes themselves are not on our cash accounts), and the small cash balance over from Burdwan fever relief operations. The history of these accounts, now held under the head of Burdwan Fever Relief Fund, I have reported in my letter No. 1230B, dated 28th December 1878. The balance on 31st March 1879 was Rs. 8,808-4-4.

Then there is a small balance of Rs. 476-3-10 which remains after the closing of the Midnapore Cyclone Relief Fund, instituted under Government letter No. 1638, dated 14th May 1875.

Then in the year 1878-79 there was a grant of Rs. 8,500 made from subscription funds for the relief of distress in Manbhoom and Furreedpore, of which a small part only has been spent.

54. These three funds are all the proceeds of subscriptions for relief made over to Government, and the receipts and charges of them will be best shown under a single account, from which Government may make grants as it pleases, or account for the money to the donors if it sees fit.

55. *Chinsurah Poor Fund.*—An old fund coming down from the time of the Dutch, who made it over to the Collector of Hooghly when they ceded the Chinsurah territory. The receipts of the fund are the interest on an investment of Rs. 39,000; the expenditure is charity, mostly pensions, distributed by the Collector of Hooghly. The fund has been somewhat overdrawn according to my accounts; but see remark under Hooghly Emambara Fund beneath, paragraph 67.

56. *Chooni Lall Seal's Endowment* of Rs. 50,000 for maintenance of a hospital in Calcutta, for the construction of which Rs. 12,000 have been placed in the hands of the Department, Public Works. The Commissioner of Police, the Surgeon-General, the Principal of the Medical College, and a member of the founder's family, form a Committee for the administration of the fund (Government order No. 3866—70, dated 25th November 1878). The investment is in my possession, and I shall credit to the fund the interest as it falls due.

57. The *Mitford Hospital Fund* ought to be mentioned in this connexion, but its account is kept with the agency of the Bank of Bengal at Dacca, and not on the Government books.

Public Works Funds.

58. *Darjeeling Improvement Fund.*—The history of this fund was narrated in the letter of this office, No. 331TB, dated 2nd September 1876. It was the appropriation to special works of certain quit-rents, purchase-money of waste lands, and some forest receipts of the Darjeeling territory. From 1864 to 1872 the fund was mixed up with the Municipal Fund; but when again separated, it had a small cash balance and a considerable investment (about Rs. 80,000) made from its accumulations. In 1875-76 the cash balance of the fund was made over to the District Road Account, and the Road Committee also got a large part of the investment for outlay upon local roads. A separate account of the fund again commenced in 1877-78, and the District Road Account was closed to it in December 1878, the new District Road Fund starting from 1st January without a balance. Including a credit of Rs. 6,010 on account of grants from the Government of Bengal for some special works (which will be given to the fund before its account for 1878-79 closes), the balance at credit for 31st March 1879 is Rs. 1,149-11-3.

An investment of Rs. 5,600 of this fund is in my custody, but I have received instructions from the Deputy Commissioners to realize it.

59. *Town Improvement Fund.*—There are two funds only, namely in Furreedpore (Goalundo) and Pooree, some small figures appearing in other districts being mistakes, which were written off in 1878-79. There is at present a proposal for combining the Pooree Fund with the Municipal Fund of that town. The Goalundo Fund is maintained by an assignment of certain land revenue.

Miscellaneous Funds.

60. *Zoological Garden Fund.*—The receipts and expenditure of the Zoological Garden in Calcutta. The garden also has a grant from Government, which for the last year or two has been Rs. 20,000, and which is credited to the fund by me quarterly. There is also a small investment.

Mohsin Fund.

61. This fund is sufficiently important to have a special head of its own. The proceeds of the large endowment in Jessore district (the Saidpore estate) have hitherto been split up into a variety of different accounts, according to the destination and appropriation of each share; but the Government has recently accepted my proposals to combine them all in a single account which will show the whole receipts and the whole expenditure.

62. The balance available for the opening of the fund on 1st April 1879 is—

	Rs.	A.	P.
Balance of Collector's personal deposit account ...	16,740	5	0
Balance of revenue deposit 482 of 12th December 1878...	2,365	5	3

And besides this, our books show an excess balance of Rs. 1,666-9-5 under Hooghly Emambara Local Fund, which I apprehend is due to our having charged Chinsurah Poor Fund with some of the expenditure that should have gone to the Emambara Fund, the expenditure being of much the same kind in both cases.

V.—Obsolete Funds.

63. I now come to a most numerous class, which I have grouped together for the present as obsolete funds, though I must show them in my accounts under the head of Excluded Local Funds until I can wipe them all off, as I hope soon to do. A number of them are petty trust funds (some exceedingly petty), which will be transferred to local administration under the Resolution of the Government of Bengal of 15th April 1879 (Gazette, 16th April), their whole income being less than Rs. 1,000 a year, and they will cease to have the dignity of a separate head upon the Government accounts. A few of them are the relics of a procedure which has now been altered, and the funds which belonged to the old procedure are only brought forward, because no orders have yet issued regarding the disposal of their balances. One or two are the result of sheer mistakes, the correction of which will efface the funds to which they have given rise.

64. I have already taken measures to accomplish the extinction of the funds, and hope to have them all off the books by the end of 1879-80.

Educational Funds.

65. The following are petty Educational Funds, which will shortly be transferred to the administration of various officers of the Education Department. I am at present making arrangements with the Director of Public Instruction regarding their transfer. The numbers in parenthesis are those which the funds bear in the Director's report.

	Balance, 31st March 1879.		
	Rs.	A.	P.
Abdul Gunny Scholarship (9)	225	9	7
Bethune School (19)	3,966	3	6
Donelly Prize (17)	36	12	5
Edinburgh Scholarship (8)	14	13	0
Forbes' Memorial (5)	232	7	3
Goodeve Prize (7)	46	7	11
Ditto Scholarship (7)	212	12	8
Hurbulluh Narayan's Scholarship (22)	732	15	7
Horokumar Tagore Sanscrit Scholarship (12)	80	0	0
Lewis' Medal (18)	163	5	7
Maharajah Scindia's Donation to Presidency College (2) ...	635	1	5
Maharajah Scindia's Donation to Calcutta Madrasa (3) ...	37	3	9
Normal Memorial (4)	203	3	4
Pearson's Scholarship (21)	358	7	9
Prosonno Kumar Tagore's Scholarship (12)	80	0	0
Surjakanto's Scholarship (65)	25	7	10
Promotho Nath Ray (48)	400	5	0
Rani Katyani's Scholarship (63)	2,031	2	8

66. The following Educational Funds also either have been, or will be, removed from the Government books.

Bird's Scholarship (1).—Has been closed to the Hindoo College Fund (Government order No. 284, dated 2nd April 1879).

Chupra Government School (58).—Will be made over to the administration of the Collector of Sarun. Regarding its balance, see above under Chupra Dispensary Fund.

Gopi Mohun Tagore's Scholarship.—Closed to the Hindoo College Fund (Government order No. 284, dated 2nd April 1879).

Hooghly College Fund.—Closed; see Government order No. 4296, dated 11th December 1878.

Kali Narayan Scholarship (66).—This fund is really an expired one, the transactions having long since ceased. It is by a mistake, now corrected, that we show a balance at debit of the fund.

Krishnaghur New College.—The balance under this fund, Rs. 497-13-9, is a very old one; and is, as stated by the Director in his report under (15), the balance of the old building fund. With the sanction of Government, I think it should be transferred to the trustees of the new Endowment Fund (Director's No 15).

Cotterpara School (48).—The Government, in the budget resolution on Education (January 1879), have directed the receipts and expenditure to be shown under the service head. The fund will accordingly be closed from 1st April 1878.

Rungpore School (25).—Closed.

Non-Educational Funds.

67. The following non-educational funds will also be removed from our books—

Bhadruck Dispensary.—Will be transferred to the Collector of Balasore as soon as I settle with him what the balance is. I at present show a considerable deficit.

Burdwan Fever Relief.—Closed to Bengal Charitable Relief; see above, paragraph 52.

Midnapore Cyclone Relief.—Closed to Bengal Charitable Relief; see above, paragraph 52.

Hooghly Emambara.—This fund was closed by the Collector to a personal deposit account referred to in paragraph 62 above; but in so closing it, he left a balance of Rs. 1,666-9-5, being the amount by which the balance of our account exceeded his. There is no doubt a confusion with the Chinsurah Poor Fund, of which our balance has for a long time been short of the Collector's by about Rs. 1,200. Following the principle above stated (paragraph 21, &c.), and seeing that there has been no sufficient comparison of accounts for the past, I have accepted the accounts of the "local agents" at Hooghly as the more correct in their distribution of charges between the two funds, and have transferred as much of the excess as is necessary to make up to the Collector's figures the balance which we show at credit of the Chinsurah Poor Fund. This absorbs Rs 1,233-3-1 out of the Rs. 1,666-9-5, and the remainder will be disposed of after enquiry of the Collector.

Nuddea Charitable Dispensary Fund.—In April 1864, when the treasuries submitted classified accounts, there suddenly appeared in the Nuddea account a receipt of Rs. 73-11-6 on account of subscriptions to the charitable dispensary. The then auditors apparently did not know what to do with it, and so opened a fund under this name, under which to this day the item has remained, nothing being added to it and nothing charged against it. It would probably be best disposed of by being handed over to the Civil Surgeon of Nuddea for expenditure as a subscription to the charitable dispensary at Kishnaghur.

69. *Balasore Pilgrim Hospital.*—This fund has hitherto wrongly borne the name of Annachattra Fund (paragraph 47 above). The Annachattra Committee make a monthly grant of Rs. 75-11-5 to the Balasore Hospital, and the account of the receipt and expenditure of it, instead of being called Balasore Pilgrim Hospital Fund (which it is), has been called Annachattra Fund (which it is not). The fund at present shows a heavy deficit, which may however be due to charges being taken against it which should be taken elsewhere. I am at present in correspondence with the Magistrate regarding it, and the fund should be for the future handed over to him, or to the Civil Surgeon, for administration as a trust fund.

70. *Juggernath Road Fund.*—This fund has receipts and expenditure in Pooree, Cuttack, and Balasore, but in the three districts together they are little over Rs. 1,000. The receipts are rents of road-side lands; and of the expenditure, about half is for sweepers, and half for construction of serais and the like for pilgrims. The Department Public Works have recently claimed the revenue as properly belonging to their department,—a matter on which I have said that Government is practically at liberty to decide as it pleases; but whether the rents are to continue locally appropriated, or are to be credited to Department Public Works, it seems to me that the fund is too petty for separate existence; and that, as its operations are within the scope of the Pooree Lodging-house Act, the fund had best form part of the Pilgrim Lodging-house Fund (paragraph 45), to which I ask the sanction of Government to transfer it.

71. *European Lunatic Asylum Fund.*—The proceeds of the investment of a legacy, and devoted by the Superintendent of Lunatic Asylums to comforts of various kinds for lunatics. I propose to hand it over to the charge of the Superintendent, to whom I shall deliver periodically the interest realized on the securities.

72. *Calcutta Female Orphan Home.*—The Relief Committee of 1874 set aside Rs. 40,000 for a building and Rs. 10,000 for an investment for maintenance of orphan children. The investment is Rs. 9,500 of four per cent. paper, and was made by this office, the Accountant-General having then been the trustee of the fund. The Official Trustee was, however, afterwards made the trustee (G. O. No. 372 S. R. of 27th November 1876), and the securities were made over to him. For some reason, however, the whole balance in cash was not made over to him, and this accounts for the small amount of Rs. 126-5 still remaining at credit.

73. I ought to mention that, under the order for levying ten annas per cent. on the receipts of local funds for account establishments, Rs. 63-11 were taken out of this fund in respect of the Rs. 10,000 made over to the Accountant-General for investment. However this may have been within the literal meaning of the order, it was plainly beyond its intention,

and I have therefore, subject to the sanction of the Government, reversed the transaction. This gives of the whole fund a balance of Rs. 190, which ought to be made over to the Official Trustee.

74. *Boat Registry Fund.*—The receipts of this fund are the fees levied under sections 63, 64, 65 of Act IV (B.C.) of 1866, now replaced by a new Act, and the expenditure in the establishments connected with the Act. On the principles of account now followed, these should have been taken as miscellaneous marine receipts and expenditure of Government, and not managed as a local fund.

The business having now been transferred to the Port Commissioners, both receipts and expenditure will cease, and the balance which has accrued at the rate of about Rs. 200 a year will be written off to "Marine, Miscellaneous," so as to close the account upon the books of the Government.

75. *Steam-boat Survey Fund.*—This fund is formed of certain surplus fees for the issue of certificate of service accruing to Government under the operation of G. O. No. 1160, dated 18th March 1869. There are no charges against these receipts. The fund ought not to exist as a separate fund; and subject to Government sanction, I have credited its past balance, and shall credit its future receipts (between Rs. 200 and Rs. 300 a year), to the service head of Marine, Miscellaneous.

76. *Calcutta Hackney Carriage Fund.*—The receipts and expenditure under Act V (B.C.) of 1866 used to be credited and debited to this fund, and the surplus was distributed, three-quarters to the Calcutta Municipality, and one quarter to the Suburban. By order No. 3478T, dated 26th October 1875, the Government transferred the municipal share to the Commissioner of Police for outlay on hackney carriage stands.

77. The last distribution to the municipalities was made for 1875-76; for 1876-77 the Commissioner of Police drew part of his share, Rs. 8,362-8, out of Rs. 8,835; but the Suburban Municipality did not draw theirs (Rs. 2,945). For 1877-78 no one drew any share, and the fund has now closed, with the transfer of the operations to the municipality with a balance of Rs. 22,074-1. The Government should say what should be done with this balance; part of it is due, under existing orders, to the Suburban Municipality; part of it under the orders of 1875, above quoted, should probably go to the Commissioner of Police to be laid out upon hackney carriage stands.

78. *Howrah Hackney Carriage Fund.*—This fund was similar to the above, and has also been closed by the transfer of the transactions to the municipality. There is a small balance of Rs. 182-4 remaining, which should, I think, be transferred to the Howrah Municipality.

79. *Sheriffs' Fees Fund.*—When mofussil process had to be served in Calcutta, the courts credited the fees to this fund, and the proceeds were adjusted every half-year with the Sheriff. The transactions are now differently arranged for, but a balance remains in the fund of Rs. 4,488-13-3. If the adjustments had all been complete, there should be no balance; but the excess appears to be of very ancient date. The Bengal books opened in 1857 with a balance of Rs. 5,040-10. The amount should now be written off to Law and Justice, Fees, &c.

VI.—Nizamut Stipend Fund.

80. This fund is for the most part managed by the Agent to the Governor-General, Moorshedabad, under the direct orders of the Government of Bengal, and has a large investment which is at present in my custody. There is no occasion to record in this place anything more about it.

VII.—Deposit Funds.

81. To make my list complete, I may mention three funds of similar character, which appertain to three Calcutta offices, and which I keep as deposit accounts.

(1.) *Trust Interest Fund.*—I have a large amount of interest to draw upon securities of Trust Funds placed in my charge under orders of 26th December last (*Gazette* of 1st January). When I draw the interest, I have it paid in to credit of this fund, and issue to the recipient an order upon the same fund payable at his treasury.

(2.) *Litigation Fund.*—This fund was created under orders of the Board of Revenue to receive the money remitted from Wards' estates, &c., for purpose of litigation carried on by the Legal Remembrancer. I extended the fund recently, so that instead of the receipts being remitted to the Legal Remembrancer by bills, &c., they are merely paid in by Collectors at their own treasuries to credit of the fund. The Legal Remembrancer watches the transactions, of which others keep account, and draws on the fund in Calcutta.

(3.) *Wards' Institution Fund.*—Under the control of the Secretary to the Board of Revenue. The receipts are remittances from Ward's estates, which are at present made by bill, but might with advantage be made as in the last case, and the expenditure is that of the Wards' Institution in Calcutta.

J. Westland,

Accountant-General.

D. E. J. & others.—Reg. No. 11765C—50—13-1-80.

FINANCIAL DEPARTMENT.

FINANCE—No. 2926.

CALCUTTA, THE 23RD OCTOBER 1879.

FROM H. L. HARRISON, ESQ.,

Offg. Secretary to the Government of Bengal,

TO THE ACCOUNTANT-GENERAL, BENGAL.

SIR,

I AM directed to acknowledge the receipt of your letter No. 530TM, dated the 7th July last, forwarding a very clear and complete report on the local fund accounts in Bengal, and in reply to communicate to you the following observations and orders of the Lieutenant-Governor on the points therein raised.

2. It is understood that the Government of India or the Comptroller-General has issued orders closing the Wards' Rate Fund. No copy of this order has, however, been forwarded to this Government, and I am therefore to ask for further information on the subject, and whether, when the Fund is closed, you will still be able to furnish the Board of Revenue annually with the precise receipts from the rate and disbursements chargeable against it, so as to protect the revenue against loss in the event of the charges for establishments maintained exceeding the receipts from the rate, as there is much danger of their doing.

3. *Paragraph 5 of the Report.*—It has been suggested that some arrangements might be made under which receipts could be obtained against which to charge some general district post expenditure in the Calcutta Post Office. Before passing orders on the subject, the Lieutenant-Governor would wish to be informed more definitely what charges are incurred in the Calcutta Post Office on account of the district post, besides the establishment of Rs. 150 a month already sanctioned in Government order No. 1446, dated the 18th May 1876, and whether the usual deduction of ten annas per cent. is not already made in each district on account of establishments in your office and in those of the Commissioners of divisions for keeping accounts of the district Post Fund, and, if so, how much this yields, and how far it falls short of the claims upon it.

4. *Paragraphs 7 and 8 of the Report.*—I am to request that early measures may be taken to correct the balance of the Estates Improvement Fund. A proposal has already been submitted to the Government of India for the abolition of this fund. A copy of this Government letter on the subject, No. 2566, dated 17th September 1879, is herewith forwarded for your information.

5. *Paragraph 9.*—In this paragraph you refer to the correspondence in which you lately drew the attention of Government to the absence of control over the receipts of the Inland Labour Transport Fund. The General Department, in which the correspondence took place, has addressed the Chief Commissioner of Assam on the subject, but nothing seems yet to have been done in the direction pointed out by you. A copy of this paragraph of the report will be sent to the General Department for such further action as may be considered necessary.

6. *Paragraphs 10 to 26.*—The adjustment of the balances of municipalities appears to have given an infinity of trouble, and in some cases to be still involved in considerable obscurity. The system of allowing the balances claimed, so long as the surplus in one direction is balanced by a deficit in another, is perhaps the best that could be adopted, but is evidently open to many objections. Adopting it, however, as a makeshift, it appears that the accounts of all districts can be adjusted up to 1878 except eleven, which claim balances considerably larger than what you can admit. Admitting only Rs. 31,370-12-2

in these districts, the total balances amount to Rs. 3,51,635-8-8, which can be met by savings from the sum which lapsed to provincial balance. The amount written off to the credit of the Provincial Reserve Fund on a previous occasion was Rs. 44,998-3-0. The Lieutenant-Governor authorizes the writing back of this amount, which leaves a surplus of Rs. 20,829-6-8, as shown in the margin, to meet any further claims in these eleven districts which may have to be made good. The Magistrates should not be allowed to delay reconciling their accounts. It is to be feared that in many cases it will appear that the remark in paragraph 23, that there is a common starting point in the month of April 1871, will be found to be erroneous. The Lieutenant-Governor observes that four of the municipalities whose balances are disallowed are the four municipalities of Ghattal, Chunderkona, Ramjibunpore, and Keerpoy transferred to Midnapore in 1872. They are all shown as having no credit and no debit balance on the 1st April 1871. Apart from the intrinsic improbability of the finances of these four municipalities being simultaneously in a condition of absolute equilibrium, the Lieutenant-Governor understands that when they were transferred in 1872, they were all transferred with a considerable balance to their credit. It seems probable therefore that, owing to the transfer from one district to another, they were left out altogether in the claims made for balances, but it is very improbable that they, or the Magistrates responsible for them, in any way intentionally admitted that their balance on the 1st April 1871 was *nil*. The Lieutenant-Governor will await a further report of the ultimate adjustment of these balances.

	Rs.	A	P.	Rs.	A	P.
Claims admitted ...	.....			3,51,635	8	8
Opening balance on 1st April 1878	2,22,272	8	5			
Additions by adjustments (paragraphs 17 to 20.) ...	98,067	12	4			
	7,126	7	7			
Re-credit from Provincial Reserve Fund	44,998	3	0			
Total amount available...	.....			3,72,464	15	4
Surplus ...	.....			20,829	6	8

His Honor fully approves of the future measures which you propose to take for providing against divergence between your accounts and those of the local officers, as stated in paragraph 26 of your report. The treasury officers should be required to send their statements to the Chairman or Vice-Chairman of each municipality concerned, with a call upon them to admit the correctness of the account or to point out any divergence. They should be informed that failure to reply for the space of three months after receipt would be taken as equivalent to an admission of the correctness of the account sent.

7. *Paragraphs* 27 *and* 28.—His Honor will await the result of your correspondence with the Quarter-Master-General on the subject of the balances of the Cantonment Funds and of their accounts generally.

8. *Paragraph* 32.—It has already been ordered in paragraph 9 of the Government resolution dated the 2nd July last, on the Excluded local funds budget for 1879-80, that the Railway Police Clothing Fund should be closed, and that the balance at its credit be made over to Provincial Services. The fund for the present may be transferred to class V of your classification, "Obsolete Funds."

9. *Paragraph* 33.—In paragraph 4 of the resolution above referred to the Lieutenant-Governor noticed the considerable reduction of the balance in the Hospital Port Dues Fund, and the attention of the General Department of this office was drawn to the matter with a view to early measures being taken for restoring the receipts and expenditure of the fund to a state of equilibrium. That department will now be asked if any action has been taken on the subject.

10. *Paragraphs* 34 *and* 35.—The question of the charges against the Orissa Port Funds has already engaged the attention of Government, and steps are being taken for reducing them.

11. *Paragraphs* 52 *to* 54.—The Lieutenant-Governor approves your proposal to form a new fund, to be called the Bengal Charitable Relief Fund, out of the balances at credit of the funds mentioned in the margin which have been closed. The new fund will be at the disposal of Government for making grants for the relief of distress. The Revenue Department of this office will be advised of the formation of this fund.

(1) Cyclone Relief Fund.
(2) Burdwan Fever Relief Fund.
(3) Midnapore Cyclone Relief Fund.
(4) Fund for the relief of distress in Manbhoom and Furreedpore.

12. *Paragraphs* 47 *and* 69.—It is necessary here to explain the constitution of the Annachattra Fund. When at the beginning of the present century the province of Orissa came under the authority of the British Government, it was found that an endowment existed known as the Cuttack Annachattra. It had been founded by the Mahratta Government, and the proceeds were devoted (1) to the maintenance of pandahs (priests) of 33 Hindu shrines, (2) to the payment of pensions to certain indigent persons, and (3) to the gratuitous distribution of food to poor pilgrims and travellers. The British Government determined to continue these payments, which decision was confirmed by section 30, Regulation XII of 1805. The total grant amounted to Rs. 549-14-5, which was thus distributed :—

	Rs.	A.	P.
(1) Maintenance of pandahs	103	4	5
(2) Pensions	148	14	0
(3) Hospital allowance for feeding the poor ...	297	12	0
Total ...	549	14	5

A change in the constitution of the fund was made in 1840, when the third portion of the endowment, which was appropriated to charitable uses, was assigned for the support of a hospital which was founded at Cuttack. A committee consisting of the Commissioner, the Magistrate of Pooree, the Civil Surgeon of Cuttack, the Executive Engineer, and some other officials, was appointed for the management of the hospital, and it was further ordered that the pensions as they lapsed should be placed at the disposal of the Committee.

In 1854 a pilgrim hospital was established at Balasore out of the accumulations of the fund at the disposal of the Committee.

The portion of the grant for pensions became gradually reduced by the death of the pensioners. In 1868 the savings from lapsed pensions amounted to Rs. 123-2-5. This, added to the grant for charitable purposes (Rs. 297-12-0), amounted to Rs. 420-14-5, which was thus distributed :—

	Rs.	A.	P.
(*a*) Cuttack Hospital	136	8	0
(*b*) „ Annachattra	136	8	0
(*c*) Balasore Hospital	75	11	5
	348	11	5
(*d*) Amount available for repairs and contingencies	72	3	0
Total ...	420	14	5

Originally the payments to the pandahs used to be made from the Collectorate; but in 1868 the system was changed, and the whole amount of the endowment was made over to the Committee, by whom payments have since been made,—*vide* this office endorsement, No. 5733, dated 5th December 1868. You should ascertain from the Committee where the balance is kept, and also whether there will be any objection to its being brought upon your books as proposed by you. Your remarks in paragraph 69, relating to the Balasore Pilgrim Hospital, are not quite correct. That hospital is maintained by the Annachattra Fund, and is under the control of the Annachattra Fund Committee. An extract from this paragraph, however, will be forwarded to the Commissioner of Orissa, with a request to obtain from the Committee a report as to how the grant is spent, and how the deficit shown against the hospital arose.

13. *Paragraphs* 48 *to* 50.—It is stated that the balances of the Shah Bunwari Lall's Fund and Chupra Dispensary Fund are under settlement, and I am to request that the result of the final adjustment may be communicated for the information of the Lieutenant-Governor.

14. *Paragraph* 55.—The Lieutenant-Governor approves the proposal made in paragraph 67 of your report to adjust the accounts of the Chinsura Poor Fund by transferring to it a portion of the balance of the now extinct Hooghly Emambara Fund, and to dispose of the remaining balance of the latter fund in communication with the Collector of Hooghly.

15. *Paragraph* 57.—The order of this Government, No. 574, dated the 31st March 1858, which sanctioned the opening of the Mitford Hospital,

directed the amalgamation of the funds of the former native hospital at Dacca, Rs. 24,701, with the Mitford endowment, Rs. 1,27,176. A copy of this order was communicated to your office with endorsement No. 575 of the same date. The amalgamated fund was augmented in 1869 by a further remittance of £4,459-11-9 from the Court of Chancery, on account of the residuary bequest contained in Mr. Mitford's will, and, after payment of the charges incurred in the building of the hospitals, formed an endowment of Rs. 1,66,000, yielding a monthly income of Rs. 577-13-4 for the support of the institution, which was supplemented by a grant of Rs. 453-12-0 per mensem by Government. The annual income of the hospital has thus been something over Rs. 12,000, of which a little over Rs. 5,400 is contributed by Government. I am to request that the fund may be brought upon the Government books.

16. *Paragraph* 59.—The question as to whether the Town Improvement Fund should continue to be maintained as a separate fund is still under the consideration of Government.

17. *Paragraph* 66.—The Lieutenant-Governor sanctions the transfer of the old balance of the Krishnaghur College Building Fund, amounting to Rs. 497-13-9, to the credit of the Krishnaghur College Endowment Fund, and the opening of the latter fund in your books.

18. *Paragraph* 68.—The Lieutenant-Governor approves your proposal for the disposal of the Nuddea Charitable Dispensary Fund by handing over the small balance at its credit, Rs. 73-11-6, to the Civil Surgeon of Nuddea for expenditure as a subscription to the charitable dispensary at Kishnaghur.

19. *Paragraph* 70.—The proposal to transfer the proceeds and charges of the Juggannath Road Fund to the Pooree Lodging-house Fund has been referred to the Commissioner of Orissa for report, and a further communication will be made to you on the subject when the report is received.

20. *Paragraph* 71.—The Medical Department of this Government will be asked if there is any objection to your proposal to make over the proceeds of the European Asylum Fund to the charge of the Superintendent of the Asylum.

21. *Paragraphs* 72 *and* 73.—The Lieutenant-Governor approves your proposal to make over to the official trustee the entire balance, amounting to Rs. 190, at credit of the Calcutta Female Orphan Home.

22. *Paragraph* 75.—Your proposal to credit the existing balance and future receipts of the "Steam Boat Survey Fund" to the service head of "Marine," *Miscellaneous*, is approved.

23. *Paragraphs* 76 *to* 78.—With reference to these paragraphs, I am to say that the balances of the Hackney Carriage Funds, Calcutta and Howrah, will, after paying certain pensions and gratuities to men whose services have been dispensed with under the recent arrangement, be distributed among the three municipalities in the following proportions, viz.—

Calcutta	$\frac{11}{16}$
Suburbs	$\frac{4}{16}$
Howrah	$\frac{1}{16}$

24. *Paragraph* 79.—The Lieutenant-Governor approves your proposal to write off the balance of Rs. 4,483-13-3, shown at the credit of the now extinct "Sheriffs' Fees Fund" to "Law and Justice," *Fees, &c.*

25. *Paragraph* 81, *Wards' Institution Fund.*—His Honor also approves your proposal for the extension of this fund, so that instead of remittances from wards' estates being as at present made by bills in favour of the Secretary of the Board of Revenue, under whose control the fund is, they shall be paid in by Collectors at their own treasuries to credit of the fund.

I have the honor to be,

SIR,

Your most obedient servant,

H. L. HARRISON,

Offg. Secretary to the Govt. of Bengal.

34

No. 2927.

COPY of the above, and extracts paragraphs 9, 33, 34, 35, and 75 from the Accountant-General's report, forwarded to the General Department of this office with special reference to paragraphs 5, 9, 10, and 22 of this letter.

No. 2928.

COPY of the above, and extracts paragraphs 52 to 54 from the Accountant-General's report, forwarded to the Revenue Department of this office, with special reference to paragraph 11 of this letter.

No. 2929.

EXTRACTS paragraphs 12 and 19 of the letter and paragraphs 69 and 70 of the Accountant-General's report, forwarded to the Commissioner of Orissa, with a request that the reports called for may be submitted on an early date.

No. 2930.

EXTRACT paragraph 19 of the above letter, with extract paragraph 71, from the Accountant-General's report, forwarded to the Medical Department for the favour of an opinion on the Accountant-General's proposal therein referred to.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 23rd October 1879.

D. K. J.—Reg. No. 9931—3-11-79.

Office of the Accountant General, Bengal.

No. T. M. 1046

Dated Calcutta, the 24th January 1880.

From the Accountant General, Bengal,

To Secretary to Government of Bengal,
Financial Department.

SIR,

I have the honour to reply to your remarks on my report on Local Funds, communicated in your No. 2926, dated 23rd October 1879.

2. I quote again by the paragraphs of my original report.

3. *Para. 2, Wards' Rate Fund.*—The receipts and expenditure are separately shewn in the accounts, see pages 292 and 323 of the Civil Estimates for 1879-80.

4. *Para. 5, District Post Fund.*—The Calcutta establishment is the Rs. 150 referred to in your letter, giving a charge of Rs. 3-10 or so per mensem against each district.

5. The ten-annas per cent. deduction has never properly worked. In the original order it was estimated to produce Rs. 28,926, if fully levied; but as it was not to be levied on about Rs. 16,00,000 of District Road Fund receipts, this would reduce the amount to about Rs. 18,000.

The fact is that the demand was nearly as follows:—

	For 1875-76.	For 1876-77.
	Rs.	Rs.
1. Provincial Reserve Fund ...	6,900	7,800
2. Inland Labour Transport ...	600	850
3. Town and Chowkeydary Funds ...	3,500	3,600
4. District Road Fund ...	4,900	1,700
5. Miscellaneous Funds ...	4,500	4,500
TOTAL ...	20,400	18,450

Nos. 1 and 2 mean nothing so far as Government is concerned; Government is not the richer by them. No. 3 I have had to write back, *vide* paragraph 19 of the Report. No. 4 has been mostly realized, and No. 5 was realized by adjustment on my own books. So that Government has not really obtained so much as Rs. 8,000 a year.

All this was so unsatisfactory that I have practically suspended claims for 1877-78 and 1878-79, awaiting the orders which I knew were under consideration upon the general question of making the local funds contribute. These orders have now been issued, and I shall make up and send out the claims for 1877-78 and 1878-79, so as to bring matters up to the date when the new arrangement is to come into force. I request orders as to whether the claim is to be made upon municipalities; it will be seen that this has never yet been done.

6. *Paras. 7 and 8, Estates Improvement Fund.*—I have had some correspondence with local officers by way of settlement of balances, but the proposals which have recently been made regarding this fund practically remove the necessity of correcting the local accounts.

7. *Paras. 10 to 26, Municipal Funds.*—The correspondence with local officers on the subject of these balances is still continuing, and I know that in some of the districts the accounts are being worked up upon the figures I have given. But though over four months have passed, only one district has as yet sent me its figures, and, except in the 24-Pergunnahs, treasury officers have even raised no objection to making payments in those cases in which the balances they shewed on their books were in deficit. The case of Balasore I have settled.

8. I have made some further enquiries respecting the four municipal balances mentioned in your letter. The municipalities named appear to have taken no steps to have the transfer of their balances made, when these transactions were transferred to a new treasury.

9. *Paras. 27 and 28, Cantonment Funds.*—Nothing has been done in this matter. I have laid the case separately before the Government of India in the Financial Department.

10. *Para. 32, Railway Clothing Fund.*—This fund will have to be maintained on our books as long as the present arrangements with the Railway Company last. I have for the present taken it as a regular "Excluded Fund."

11. *Paras. 47 and 69, Annachatra Fund.*—I have now settled the Balasore section of this fund in correspondence with the Magistrate of Balasore. I think I am correct in saying that the Annachatra Committee exercise little or no direct control over the Balasore Pilgrim Hospital. They remit Rs. 75-11-5 a month by transfer receipt to Balasore, and the Civil Surgeon of Balasore used this grant and other funds for the expenditure of the hospital. The accounts of the Balasore Hospital are certainly quite distinct from those of the Cuttack Fund, and it will tend to great convenience, both to me and to the local officers, if the Balasore section of the account be treated as quite independent, and called the "Balasore Pilgrim Hospital Fund," the more general name of Annachatra Fund being applied to the direct transactions of the Annachatra Committee in Cuttack. By this separation of account (which involves no sort of alteration in actual practice) I do not mean in any way to imply that the Annachatra Committee have no further concern with, or responsibility for, the Balasore Hospital, but only that the latter has a direct account of its own with the local treasury.

12. I append a list of the excluded local funds, as now settled, shewing in each case the progress made towards final settlement with the local administrator, of the balance and accounts of the fund. It is only in one or two cases that anything remains to be done.

13. There are, however, a not inconsiderable number of educational funds waiting for admission to the num-

ber of excluded local funds; but there is a question of general policy with regard to these, which must be first determined, and which I have submitted to the Government in my letter No. T. M. 997, dated 31st December 1879.

14. As regards the "obsolete funds," the following shews the progress made towards closing their accounts :—

Of the list in paragraph 65, all transactions have been stopped, and the funds closed by transfer of the balances to the administrators. In one or two cases over-payments have been made, which will promptly be recovered. Of the last two in the list, however, the account has not been finally made up.

Of the list in paragraph 66, all have been closed, as therein stated, except Chupra School, regarding which the local administrators have been making some mistakes, now under enquiry.

Of other funds abolished since the date of my last letter, these are—

Hoogly Emambara closed, as already explained.

Nuddea Charitable Dispensary closed under present orders.

Balasore Pilgrim Hospital transferred to head of "Medical Funds."

Calcutta Female Orphan Home closed under present orders.

Steam Boat Survey Fund closed under present orders.

Howrah Hackney Carriage Fund closed under present orders.

Sheriff's Fee Fund closed under present orders.

The following, therefore, are the only funds remaining under this class, or rather the only funds, for the abolition of which final arrangements have not yet been made :—

Juggunath Road Fund.—Transactions continue for the present, pending further orders with reference to paragraph 19 of the Government letter.

Promothnath Ray.—The settlement of the balance has just been made; but as it is a deficit, the fund cannot be abolished till the deficit is paid up by the Collector.

Rani Khatyani will probably be settled in a few days.

Chupra School pending the reference above alluded to.

Boat Registry.—Transactions stopped. The question of the disposal of the balance is now before the Government.

Calcutta Hackney Carriage—Transactions stopped, and balance distributed under Government orders, but an amount of Rs. 2,040 is reserved from distribution, pending the decision on three claims now either in my office or reported to Government.

Bhudruck Charitable Dispensary.—The confusion relating to this fund has been cleared up, and the Magistrate has been directed to draw the balance and keep the account as a trust fund under his own management.

European Lunatic Asylum.—Transactions now transferred to the Superintendent, but I await the promised orders of Government before making over to him the balance.

All these funds are therefore in a fair way towards settlement and closure.

15. I shall not further report, unless the Government wish it, my proceedings in respect of these funds. The organization of the Local Fund part of the accounts is now nearly complete, and I shall carry out the remainder of the work, taking orders only in such cases as I may find necessary.

I have the honour to be,

SIR,

Your most obedient Servant,

J. WESTLAND,

Accountant General, Bengal.

LIST OF EXCLUDED LOCAL FUNDS.

POLICE FUNDS: 1. *Railway Police Clothing.*	The fund is administered by myself, and the balance is not agreed with any local accounts.
MARINE FUNDS: 2. *Hospital Port Dues.* 3. *Balasore Port.* 4. *Cuttack and Pooree Ports.* 5. *Chittagong Port.*	Of all these an annual account is rendered to Government. For 2 and 5 it is prepared by myself from my own accounts; for 3 and 4, of which I have only a banking account so far as local transactions are concerned, the Collectors of Balasore and Cuttack make up an account each year, which is rendered to me for correction and completion. The accounts are then published.
EDUCATION FUNDS: 6. *Hindoo College.* 7. *Doorga Churn Laha.* 8. *Vizianagram Scholarship.*	Administered by myself; the charges of course being properly sanctioned, but the balance has not to be agreed with any local accounts.
9. *Mozufferpore School.*	The Collector's balance is somewhat in excess of my balance. I have written to him pointing out that his accounts are certainly wrongly kept, and proposing that he should accept my balance for March 31st, 1878, and give me the means of correcting, if necessary, my accounts after that date. Pending this settlement, I have directed him to take my balance for October 1st, 1879, from which date he may maintain a proper account.
10. *Behari Lall Mukharji Endowment.*	This is a new fund. My balance for March 31st, 1879, agrees with that shewn by the Collector.
11. *Prosonnonath Ray.*	I have just completed the comparison and settlement as regards this fund, and have communicated instructions to the Collector.
12. *Mahommed Husseyn's Endowment.*	My balance, I believe, agrees with the Collector's. At all events he has not objected to the balance I have given him.
MEDICAL AND CHARITABLE: 13. *Pilgrim Lodging-house.*	The balance for March 31st, 1879, has been settled, and an account of the fund for 1878-79, and half of 1879-80, has been laid before Government.
14. *Cuttack Annachatra.*	This head includes only the Cuttack transactions, which, however, have not for some years been brought into the treasury accounts. When they ceased to be brought to the treasury, there was, for this branch of the fund, a debit

balance of Rs. 1,410-6-1, which is now at debit of this head. I have communicated with the Collector and Commissioner on the subject, directing the former to bring the transactions on the treasury in the regular way.

15. *Balasore Pilgrim Hospital.* — I have settled the balance of this fund for March 31st, 1879, as also the transactions down to October 1879.

16. *Shaha Bunwari Lall Endowment.*
17. *Chupra Dispensary.* — The balances for March 31, 1878, were adjusted in correspondence with the Collector; and the accounts being banking accounts, I have only to communicate the accounts to the municipality of Chupra

18. *Chinsura Poor Fund.* — My balance for March 31st, 1878, fell short of the Collector's by Rs. 1,233-3-1; but I have adjusted this in the accounts for December 1879, and it remains now only to compare our accounts from April 1st, 1878.

19. *Choonee Lall Seal's Endowment.*
20. *Bengal Charitable Relief.* — The administration of these funds, so far as regards balances, rests with myself. Of the former, an account is periodically given to the Surgeon-General, and of the latter one will be given to Government.

21 *Mitford Hospital Fund* — Not yet on our books. I have addressed the Government, in order that the local authorities may be directed to bring it on them as a banking fund.

22 *Prince Gholam Mahommed's Medical College Fund*
23. *Prince Gholam Mahommed's Charity.*
24. *Prince Gholam Mahommed's Dispensary* — These are large bequests of Prince Gholam Mahommed, 22 being to the Medical College, 23 and 24 to the district of the 24-Pergunnahs—their income being over Rs 1,000, they will have to be brought on the accounts of excluded local funds; but this has not yet been arranged.

25. *Mozufferpore Dispensary.* — Not yet opened as an excluded local fund

PUBLIC WORKS FUNDS:

26. *Darjeeling Improvement Fund.* — The settlement is not fully completed, but the fund is only a recent one, and what remains is only a question of how to keep the accounts of it.

27. *Goalundo Improvement Fund.* — The balance and accounts of this fund were settled, and an account recently rendered to the Government. But I am informed that the whole subject of the account has been washed away by the river, and the fund will probably shortly close.

28. *Pooree Town Improvement.* — I have as yet received no instructions about the transfer of this to the Pooree Municipality.

29. *Wahabi Fund.* — The account of this fund, hither to kept outside the Government books, has just been opened.

34 b

MISCELLANEOUS FUNDS:

30. Zoological Garden Fund.

31. Prince of Wales' Reception.

Balance and accounts have been agreed till March 1879.

The Commissioner of Patna has hitherto kept the account of this fund in the local branch bank; but as this procedure is contrary to orders, he has been requested to open a local fund account in the treasury. The fund is at present used for the Industrial School, but I have been warned by the Director of Public Instruction that its proper destination is not yet settled.

32. MOHSIN FUND.

This fund is now fully organized, and the organization, so far as the accounts are concerned, has effect from April 1st, 1879, the fund having got credit for the balances on that date belonging to it, and aggregating Rs. 19,537-0-7. The organization of the fund is described in detail in Government letterNo. 501, Education, dated 20th August 1879.

Govt. Central Press.—No. 562 A. G. B.—28-1-80.—200.

34·8

FINANCIAL DEPARTMENT.

FINANCE—No. 995.

CALCUTTA, THE 22ND APRIL 1880.

FROM A. MACKENZIE, ESQ.,

Secretary to the Government of Bengal,

TO THE ACCOUNTANT-GENERAL, BENGAL.

SIR,

I AM directed to acknowledge receipt of your letter No. 1046TM, dated 24th January last, and to communicate the following remarks and orders of the Lieutenant-Governor on certain paragraphs thereof.

2. *Paragraphs* 4 *and* 5.—The levy of a rate of 1 per cent on the disbursementsof the District Dâk Fund was sanctioned in Government order No. 944T of the 10th November last with effect from 1st January 1880. It is presumed that no further orders are required regarding this Fund, and that you will recover the 10 annas per cent rate due up to the 31st December last. In the case of municipalities, it appears that no demand has hitherto been made, though this was certainly intended in Government order No. 4120 of the 13th December 1875. On the whole, the Lieutenant-Governor thinks it will be better to make no demand on account of past years, but to levy the 1 per cent rate authorized in the orders of the 10th November last from the 1st January 1880.

3. *Paragraphs* 7 *and* 8.—The Lieutenant-Governor is much displeased with the continued delay on the part of district officers in settling the municipal accounts balances. A special circular will be issued with reference to this.

4. *Paragraph* 9.—The result of your reference to the Government of India in the matter of the Cantonment Fund balances will be awaited.

5. *Paragraph* 10.—The Railway Police Clothing Fund may, as now suggested, be maintained *pro formâ* as an Excluded Local Fund.

6. *Paragraph* 11.—Your proposals for the separate treatment in account of the Balasore section of the Annochatra Fund are approved. You are requested to inform the local authorities of the change, and give them the necessary instructions.

7. *Paragraph* 14.—(1)—The Commissioner of Orissa is against the proposal to transfer the receipts and charges of the Juggurnath Road Fund to the Pooree Lodging-house Fund, as that would practically deprive the districts of Cuttack and Balasore of the interest they now have in the receipts. Although under the orders of Government in this Department, No. 270 of the 5th February last, the receipts of this Fund will be reduced to normal limits, the Lieutenant-Governor thinks it best on the whole to keep its accounts as they now are.

(2)—The balances of the Boat Registry Fund have been made over to the Port Commissioners.

(3)—From the balances of the Hackney Carriage Fund, the sum of Rs. 2,040 may be reserved as proposed by you to meet the claim for pension of certain members of the establishment. Their case is now before the Government of India.

(4)—The balance of the European Lunatic Asylum Fund may be made over to the Superintendent for expenditure by him in the manner proposed in his letter No. 58 of the 20th February last, of which a copy is sent herewith.

8. Orders in regard to the Education Funds, referred to in paragraph 13 of your letter, will issue from the General Department of this office. The case of the Mitford Hospital Fund has been disposed of by Government order No. 207 of 25th February. Orders will be given hereafter regarding the Goalundo and Pooree Town Improvement Funds.

9. The Lieutenant-Governor will leave it to you, as proposed in paragraph 15 of your letter, to complete the organization of the local funds accounts on the principles already settled. You need only apply for the orders of Government in case of difficulty or doubt.

I have the honor to be,

SIR,

Your most obedient servant,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

No. 996.

EXTRACT paragraph 7 of the above letter, with extract paragraph 14 from the Accountant-General's report, forwarded to the Commissioner of Orissa, with reference to paragraphs 3 and 4 of his letter No. 59LF, dated 20th February last.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 22nd April 1880.

C. E. G.—Reg. No. 1024C—28—27-4-80.

PART II.

35.

No. 156G, dated Fort William, the 4th March 1880.

From—MAJOR A. FILGATE, R.E., Offg. Accountant-General, Public Works Dept.,
To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honor to acknowledge receipt of your letter No. 261, dated 4th ultimo, and in reply beg to forward herewith a statement* showing the interest payable by the Bengal Government on the capital outlay from Imperial Funds on Provincialized Public Works in Bengal for the years 1878-79, 1879-80, and 1880-81. The statement has been prepared in accordance with the latest rulings on the subject, and to it is attached a note which will show the manner in which the figures have been arrived at, and will further furnish you with all the information called for in your letter under reply. These figures represent my views of the case, but they cannot be accepted as final without the consent of the Financial Department of the Government of India.

* Marked A.

2. As requested in the 4th paragraph of your letter, I enclose a further statement† showing the actual outlay on the Irrigation and Railway works in Bengal, alluded to in your letter, including Railway surveys during 1878-79 and the regular estimate for 1879-80.

† Marked B.

A.

Statement showing the Capital Outlay on Provincialized Public Works in Bengal upon which interest is payable to the Imperial Treasury, and the interest so payable for the years noted below.

DETAILS.	Actuals to end of 1878-79.	Regular estimate, 1879-80.	Total to end of 1879-80.	Budget estimate, 1880-81.
IRRIGATION.	Rs.	Rs.	Rs.	Rs.
Productive Public Works.				
Orissa Project	1,79,71,120	7,80,083	1,87,51,203	4,40,000
Midnapore Series	70,75,360	73,184	71,48,544	1,55,069
Tidal Canal	16,80,150	.....	16,80,150	... ..
Sone Project	2,06,86,460	13,96,723	2,20,82,193	8,05,000
Total ...	4,74,12,090	22,50,000	4,96,62,090	14,00,000
Ordinary Subsidiary Outlay on Productive Public Works.				
Orissa Project	3,37,050	.....	3,37,050	.....
Midnapore Series	2,54,580	.....	2,54,580	.....
Tidal Canal	92,560	.....	92,560	.....
Sone Project	88,640	.....	88,640	.....
Total ...	7,72,830	.....	7,72,830	.....
Total Irrigation ...	4,81,84,920	22,50,000	5,04,34,920	14,00,000
RAILWAY.				
Productive Public Works.				
Reserve	.....	.....	.....	27,000
Calcutta and South-Eastern	.....	.....	.....	—15,000
Nulhati State Railway	3,41,370	—9,845	3,31,525	—12,000
Northern Bengal	1,94,70,440	12,88,400	2,07,58,840	6,00,000
Tirhoot	46,14,770	2,68,850	48,83,620	1,50,000
Patna and Gya	25,19,830	4,18,500	29,38,330	2,50,000
Total ...	2,69,46,450	19,65,905	2,89,12,355	10,00,000
Ordinary Subsidiary Outlay on Productive Public Works.				
Northern Bengal State Railway	28,860	.....	28,860	.....
Tirhoot	6,16,510	.....	6,16,510	.....
Total ...	6,45,370	.....	6,45,370	.....
Ordinary Outlay on Surveys.				
Kosi Extension Survey	52,053	.....	52,053	.....
Bettia	13,932	.....	13,932	.....
Total ...	65,985	.....	65,985	.....
Total Railway ...	2,76,57,805	19,65,905	2,96,23,710	10,00,000
Total Irrigation and Railway ...	7,58,42,725	42,15,905	8,00,58,630	24,00,000
Interest on outlay of year at 2½ per cent.	2,07,094	94,858	.....	54,000
" to end of previous year at 4½ per cent.	29,98,733	34,12,922	.....	36,02,638
Total interest of year ...	32,05,827	35,07,780	38,07,780	36,56,638

IRRIGATION.

Ordinary Subsidiary Outlay on Productive Public Works.—The undernoted sums actually expended during 1878-79 have been omitted, as they represent outlay on canal plantations from Provincial Funds :—

Public Works Department's circular No. 2 of 1880.

	Rs.
Orissa Project	4,665
Sone "	8,842
Total ...	13,507

Ordinary Capital Outlay on Irrigation Works.—The outlay on the following Irrigation works have been omitted from the calculation :—

Tirhoot. | Damudar. | Hooghly.

The outlay on these projects is omitted, in accordance with the ruling given in Financial Department No. 2184, dated 20th September 1879, to the effect that the Government of Bengal has not to pay interest on these works.

Capitalized abatement of Land Revenue.—Interest used formerly to be calculated on this item, but it is excluded from the foregoing statement, with reference to orders about to issue ruling that no interest is to be calculated on such indirect charges.

RAILWAYS.

Productive Public Works.—Outlay on the Calcutta and South-Eastern State Railway has been excluded, as no interest is payable by the Bengal Government on account of this line.

The whole of the outlay on the Patna and Gya State Railway up to end of 1878-79 has been included, as the entire amount of that outlay has been obtained from Imperial Funds. In addition to the sum entered in the table, a sum of Rs. 3,15,000 out of the amount included in this year's regular estimate will be supplied from Provincial Funds.

Ordinary Outlay on Surveys.—In the foregoing statement, on the authority of Financial Department resolution No. 195, dated 27th April 1877, interest has been calculated only on the Imperial outlay on the Kosi Extension and Bettia Surveys. This appears proper, as it is believed these lines will probably be sanctioned before long as Provincial Productive Public Works.

Outlay on the *Assam Extension* and *Sibsaugor Coal line Surveys* have been excluded from the interest calculations, as the surveys for these lines have always been treated as Imperial. The former line is not exclusively in Bengal, and no portion of the latter line is in Bengal.

The undernoted outlay has also been excluded from the interest calculations, because the money expended thereon has been obtained from Provincial Funds :—

	Actual to end of 1878-79.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
Dacca and Mymensingh Survey ...	42,130	8,000	.....
Rungpore and Dhubri	34,400	3,000	.....
Calcutta and South-Eastern Extension ...	8,380	71,000	.....
Central Bengal Survey	57,270		
Tirhoot Extension	4,610	460	.....
Jungarpore "	2,070	.....	.....
Hazeepore "	500	3,200	.....
Palamow "	1,130	3,600	.....
	1,50,490	89,260	.....

37.

B.

Statement showing the actual Capital Outlay on Irrigation and Railway Works in Bengal during 1878-79, *and the regular estimate of expenditure on them during* 1879-80, *called for in paragraph* 4 *of the letter from the Secretary to the Government of Bengal, No.* 261, *dated* 4*th February* 1880.

	Actual outlay during 1878-79.		Regular estimate, 1879-80.	
	Imperial funds.	Provincial funds.	Imperial funds.	Provincial funds.
Irrigation.	Rs.	Rs.	Rs.	Rs.
Productive Public Works.				
Orissa Project	5,57,393	4,665*	7,80,083	.....
Midnapore Series	2,78,168	.....	73,184	.....
Tidal Canal	.....	.....	.....	.....
Sone Project	17,06,832	8,842*	13,96,733	.....
	25,44,393	13,507*	22,50,000	.....
Ordinary Outlay on Irrigation.				
Sarun Project	.....	2,36,150*	.....	2,60,000*
Jagooty Scheme	.....	33,040*	.....	.....
Damuda Scheme	.....	.....	.....	.....
Tirhoot Project	−3,480*	.....	.....	.....
Hooghly Project	−380*	.....	.....	.....
	−3,860*	2,69,190*	.....	2,60,000*
Total Irrigation	25,40,533	2,82,697*	22,50,000	2,60,000*
Railways.				
Productive Public Works.				
Calcutta and South-Eastern	1,40,635*	.....	.....	.....
Nulhati	69,683	.....	−9,845	.....
Northern Bengal	38,61,802	.....	12,88,460	.....
Tirhoot	2,08,565	.....	2,68,850	.....
Patna and Gya	25,01,054	.....	4,18,500	3,15,000*
	67,81,738	.....	19,65,905	3,15,000*
Ordinary Outlay on Railway Survey.				
Dacca and Mymensingh	.....	33,145*	.....	3,000*
Teesta Extension	.....	−36,970*	.....	.....
Runspore and Dhubri	.....	23,629*	.....	3,000*
Calcutta and South-Eastern Extension	.....	8,383*	.....	71,000*
Central Bengal Survey	.....	57,268*		
Tirhoot Surveys	.....	4,698*	.....	450*
Julligarpore	.....	2,071*	.....	.....
Hazeepore	.....	504*	.....	3,200
Palamow	.....	1,130*	.....	3,600
	.....	93,768*	.....	89,260*
Total Railways	67,81,738	93,768*	19,65,905	4,04,260*
Total Irrigation and Railways ...	93,22,271	3,76,465*	42,15,905	6,64,260*

* Interest is not calculated on amounts marked thus* for reasons explained in enclosure marked A.

W. M. E.—Reg. No. 14906C.—52—19-3-80.

ESTIMATE OF REFUNDS AND DRAWBACKS FOR 1880-81.

No. 1952C, dated Calcutta, the 8th December 1879.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 3.—REFUNDS AND DRAWBACKS.

	Budget Estimate. 1880-81.	Budget Estimate. 1879-80.	Actuals, 1878-79.	Sanctioned estimate, 1879-81.	Regular estimate, 1879-80.	Actuals for 6 months, 1879-80.	EXPLANATORY REMARKS.
Revenue Refunds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Excise on spirits and drugs	5,000	5,000	8,024	25,000	.....	2,103	
Assessed taxes—License tax	25,000	10,000	18,593	25,000	.....	78,220	A nominal provision to cover ordinary cases of refunds based on the income tax refunds in 1872-73.
Provincial rates ... Public Works cess	4,000	8,000	1,834	4,000	.....	6,746	To refunds of road cess that may have been erroneously credited to Public Works cess in previous years. The provision for the present year was for pounds and ferries, now transferred to Police and Public Works.
Provincial rates ... General management of Wards' estate.	1,000		1,266	1,000	.....	.....	
Salt—Other than customs and excise duty	1,000	1,000	1,022	1,000	.....	22	
Stamps ... ... Compromised suits	51,000	1,25,000	46,535	51,000	.....	24,029	
Stamps ... ... Re-trial	2,500		1,576	2,500	.....	1,177	
Stamps ... ... Spoilt stamp paper	35,000		37,300	35,000	.....	22,091	
Stamps ... ... Miscellaneous stamp refunds ...	41,500		45,976	41,500	.....	21,753	
	1,66,000	1,49,000	1,62,196	1,66,000	2,80,000	1,56,141	Large refunds of license tax are expected.
Miscellaneous Refunds.							
Law and Justice ... Fees, for feitures, &c.	1,15,000	1,12,000	7,260	1,15,000	.....	3,852	Average of the past three years.
Law and Justice ... Criminal fines			1,08,753			63,091	
Law and Justice ... Jails	500	500	847	500	.....	179	
Law and Justice ... Registration	2,000	2,000	1,884	2,000	.....	923	
Police	35,000	30,000	33,988	37,000	.....	6,254	Increase for pounds. The rest is monthly police clothing.
Marine	1,000	1,000	970	1,000	.....	.....	
Education	4,000	4,000	63,230	4,000	.....	2,738	
Medical	1,000	4,000	11,266	1,000	.....	115	
Printing	500	500	243	500	.....	113	
Miscellaneous ... Unclaimed or lapsed deposits ...	2,25,000	2,25,000	1,85,909	2,25,000	.....	1,21,027	
Miscellaneous ... Copying fees	12,000	10,000	11,666	12,000	.....	5,836	Increased with reference to actuals of the past and present year.
Miscellaneous ... Miscellaneous	35,000	30,000	58,866	35,000	.....	16,020	Average of the past three years.
Public Works	3,000	.....	2,962	3,000	.....	2,115	Chiefly for ferries.
Total ...	4,34,000	4,16,000	4,87,844	4,34,000	4,70,000	2,22,263	
GRAND TOTAL ...	6,00,000	5,65,000	6,50,040	6,00,000	7,50,000	3,78,404	

Increase in 1880-81, Rs. 35,000.

C. E. G.—Reg. No. 10750—18-12-79.

FINANCE.

CALCUTTA, 17TH DECEMBER 1879.

RESOLUTION.

READ—

Endorsement No. 1952C, dated 8th December 1879, from the Accountant-General, submitting the annual estimate of expenditure under Grant 3, Refunds and Drawbacks, for 1880-81.

THIS estimate provides for refunds under all the revenue heads transferred in 1877-78 to this Government, as well as for refunds of receipts which were made provincial before that date. The grant made by the Government of India under this head amounts to Rs. 4,91,000. The estimate submitted by the Accountant-General provides for an expenditure of Rs. 6,00,000 for 1880-81 as against Rs. 5,65,000, the estimate of the current year, thus showing an increase of Rs. 35,000, which is mainly due to expected large refunds of license tax. The explanations of increase and decrease in particular items are given in the explanatory remarks attached to the estimate table. Looking to the actuals of 1878-79, which amount to Rs. 6,50,040, the Lieutenant-Governor accepts the Accountant-General's figures, and the grant for next year, as compared with that of the current year, will stand as follows:—

	1880-81.	1879-80.
	Rs.	Rs.
Excise on spirits and drugs	5,000	5,000
Assessed taxes,—license tax	25,000	10,000
Provincial rates	5,000	8,000
Salt, other than Customs and Excise duty ...	1,000	1,000
Stamps	1,30,000	1,25,000
Law and Justice—fees, fines, and forfeitures ...	1,15,000	1,12,000
Jails	500	500
Registration	2,000	2,000
Police	35,000	30,000
Marine	1,000	1,000
Education	4,000	4,000
Medical	1,000	1,000
Printing	500	500
Unclaimed or lapsed deposits	2,25,000	2,25,000
Copying fees	12,000	10,000
Miscellaneous	35,000	30,000
Public Works	3,000	.....
Total ...	6,00,000	5,65,000

ORDER.—Ordered that a copy of the above Resolution, together with a copy of the estimate, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

No. 3360.

COPY forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA;
The 17th December 1879.

W. H.—Reg. No. 10751—18-12-79.

LAND REVENUE BUDGET, 1880-81.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE OF RECEIPTS FOR 1880-81.

No. 1911C, dated Calcutta, the 3rd December 1879,
Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

I.—LAND REVENUE.

RECEIPTS.	Budget estimate, 1880-81.	Sanctioned estimate, 1880-81.	Sanctioned estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Encamping Ground Grazing Receipts	400	.....	.....	352	400	227	Transferred from VI, Provincial Rates, under the revised classification of the Government of India.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE OF EXPENDITURE FOR 1880-81.

GRANT 4.—LAND REVENUE.

	Budget estimate, 1880-81.	Sanctioned grant, 1879-80.	Increase.	Decrease.	Sanctioned grant, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors' and Deputy Commissioners', &c., establishments	21,75,000	22,03,000	.....	28,000	21,75,000	22,51,123	22,03,000	11,06,496	
Charges for the management of estates, the rental of which belongs permanently or temporarily to the State	2,14,000	1,60,300	54,300	.....	1,80,000	1,78,735	1,90,000	95,221	
Charges on account of land revenue collections	2,000	2,000	.....	.....	2,000	3,410	.....	195	
Sub-Divisional establishments	1,08,500	1,09,900	.....	900	1,08,500	1,06,388	1,06,000	54,028	
Revenue record-room charges*	.....	.....	.....	.....	.....	.....	.....	.....	
Rents, rates, and taxes	2,200	2,800	.....	600	2,200	2,230	2,000	1,003	
Petty construction and repairs	2,700	2,000	700	.....	2,700	1,434	1,000	308	
Land registration charges	45,600	.....	45,600	.....	45,600	42,781	45,000	21,914	
Total Provincial ...	25,50,000	24,80,000	.....	.....	25,10,000	25,86,101	25,49,000	12,79,165	

Net increase in 1880-81, Rs. 70,000.

* Should in accounts and future estimates be shewn under "29 Miscellaneous."

GRANT 4—LAND REVENUE—*continued.*

Numbers 1879-80.	Numbers 1880-81.	Detail.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS.											
		Salaries.											
15	15	Collectors and Magistrates— 1st grade, at Rs. 2,250 each per mensem	4,05,000		4,05,000		4,05,000						
15	15	2nd grade, at Rs. 1,800 each per mensem ...	3,24,000		3,24,000		3,24,000						
6	6	3rd grade, at Rs. 1,500 each per mensem	1,08,000		1,08,000		1,08,000						
22	22	Joint-Magistrates and Deputy Collectors— 1st grade, at Rs. 900 each per mensem	2,37,600		2,37,600		2,37,600		13,09,284			6,50,116	
10	10	2nd grade, at Rs. 700 each per mensem	84,000		84,000		84,000						
90	76	Assistant Magistrates and Collectors— 1st class, at Rs. 450 to Rs. 500 each per mensem ...	4,51,800		4,51,800		5,32,800						
16	13	2nd class, at Rs. 400 per mensem ...	62,400		62,400		76,800						According to the number of Civilians at present in the class.
200	200	Deputy Collectors and Magistrates (Uncovenanted) salaries varying from Rs. 200 to Rs. 700 each per mensem	9,32,400		9,32,400		9,33,600		9,43,048			4,58,750	Based on the number of Civilians now in the class, with a provision for six months' salary for a probable number of 14 Civilians to arrive next year.
9	9	Deputy Commissioners, salaries varying from Rs. 600 to Rs. 1,500 each per mensem	1,64,000		1,64,000		1,64,000		2,20,600			1,02,720	
9	9	Assistant Commissioners, salaries varying from Rs. 400 to Rs. 600 each per mensem ...	72,000		72,000		72,000						
2	2	Sub-Assistant Commissioners ...	1,800		1,800		1,800		.....			986	
2	2	Supernumerary Deputy Collectors ...	4,800		4,800		4,800		.....			.....	
				28,47,800		28,47,800		29,44,400		24,72,932		12,12,572	
		Deduct—Probable savings...	.....	4,08,472	.....	4,08,472	4,00,080						
				24,39,328		24,39,328		25,44,320					
		Less deduction on account of the Civil Service Annuity ...	.....	69,328	.....	69,328	73,320						
				23,70,000		23,70,000		24,71,000		24,72,932		12,12,572	
		* Deduct—Moiety of salaries provided under Grant 18, "Criminal Courts," page 334	11,85,000		11,85,000		12,35,500		12,36,466				
				11,85,000		11,85,000		12,35,500		12,36,466		6,06,286	
2,862	2,710	Chief Office establishment ... ... Tehsildars (or Mamlatdars) and establishment	6,39,411		6,39,411		6,51,686		6,15,271			3,08,936	Abolition of the establishments under the Special Commissioner in Chota Nagpore, against which there are biennial increments, and a small increase under mohurir and servants for Deputy Collectors.
		Temporary establishment	6,159		6,159		6,329		15,378			3,239	
		Partition establishment and contingencies	.....		.....		.....		.....			543	Temporary establishments in the Patna and Bhagulpore Divisions. Nothing estimated by local officers for next year.
		Khorda Forest establishment and contingencies	2,592		2,592		.....		.....			204	Sanctioned under order of Government of India, Home Department, No. 506T, dated 9th June 1879.
		Survey of Waste Lands establishment and contingencies ...	.....		.....		.....		188			1,132	Transferred to Imperial. See letter from Government of India, Financial Department, No. 2434—GI 105, dated 26th August 1879.
				6,48,162		6,48,162		6,58,015		6,30,837		3,14,054	
		Contingencies.											
		Charges for remittance of treasure within the districts	6,507		6,507		7,626		3,841			2,916	Smaller estimates by local officers.
		Law charges	45,704		45,704		34,369		53,801			28,898	Heavy expenditure expected for an escheat case in Gya.
		Compensation for lands taken for public purposes	.....		.....		528		1,984			1,315	
		Office expenses	41,567		41,567		42,197		59,785			21,883	
		Miscellaneous	43,848		43,848		42,572		47,874			17,592	New tents required by a greater number of officer.
		House allowance	1,890		1,890		1,890		3,710			1,792	
		Office and ground rent	8,797		8,797		8,133		10,272			3,915	Rent of the Dum-Dum court-house previously estimated under criminal courts.
		Petty construction and repairs ...	11,471		11,471		12,568		7,357			4,538	
		Value of mathematical stores ...	.....		.....		.....		3,838			1,774	
		One-third freight on Europe stores	.....		.....		.....		4			.....	
				1,59,784		1,59,784		1,49,883		1,72,466		84,623	

42.

GRANT 4—LAND REVENUE—*concluded.*

DETAIL.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLECTORS', &c., ESTABLISHMENT—*Continued.*											
Travelling Expenses.											
Travelling and tentage allowances of officers	44,623		44,623		44,164		42,056			19,785	
Travelling and tentage allowances of establishment	21,078	65,701	21,078	65,701	18,910	63,074	26,916	68,972		11,930	Larger amounts asked for by some officers with reference to past actuals.
										31,715	
Postage Charges.											
Purchase of service postage stamps	28,438			28,438	27,816		29,060			13,878	
NUMBERS. 1879-80. / 1880-81. — *Charges for the service of Revenue Processes.*											
62 / 61 Nazirs	31,258		31,258		31,916		32,661			15,681	A buxee for Furreedpore not estimated, biennial increments and some vacancies filled up on minimum pay.
593 / 592 Peons	43,546		43,546		43,446		49,916			22,390	
... / ... Extra peons	24,828		24,828		19,417		28,468			16,632	
Travelling charges	911		911		1,066		1,673			1,065	
Contingencies	408	1,00,951	408	1,00,951	506	96,291	604	1,13,322		172	
										55,940	
		21,88,036		21,88,036		22,30,579					
Deduct—Probable savings		13,036		13,036		27,579					The smaller deduction for probable savings is on account of contingencies, travelling expenses and process servers' establishments having been apparently under-estimated by local officers.
Total Collectors', &c., establishment		21,75,000		21,75,000		22,03,000		22,51,123	22,03,000	11,06,496	
CHARGES FOR THE MANAGEMENT OF ESTATES, THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO THE STATE.											
Deputy Collector and Sub-Deputy Collector	4,800				.....		.....			600	Estimates of local officers passed by the Board with the addition of Rs. 18,000 for the Sonthal Pergunnahs. The increase is chiefly on account of the Majnamoota and Kalkini estates, with a few fluctuations in other districts.
Tehsil establishment	91,618				73,640		75,086			38,767	
Temporary establishment	5,241				5,338		9,919			6,251	
Commission on collections from Government Estates	54,954				29,026		35,265			21,301	
Contingencies	45,543				41,708		51,614			21,774	
Travelling allowances	6,030				4,300		3,722			2,495	
Service postage stamps	234				175		3,109			54	
Office and ground rent	3,273				3,284		426			1,172	
Petty construction and repairs ...	2,307				2,829		224			2,717	
Total charges on account of Government Estates		2,14,000		1,80,000		1,60,300		1,78,736	1,90,000	95,221	
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.											
Commission on land revenue collections	2,000		2,000		2,000		3,410			195	
Total charges on account of Land Revenue collections	2,000			2,000	2,000		3,410		2,000	195	
SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries.											
Sub-Deputy Magistrates and Collectors	51,900			51,900	51,900		59,675			29,644	
Establishment.											
Canoongoes and surveyors	24,000		24,000		23,850		38,238			20,502	Fluctuations in the strength and cost of establishments in several districts.
Chainmen and messengers	23,742	47,742	23,742	47,742	24,674	48,524		38,238			
Contingencies.											
Office and ground rent	450		450		450		441			163	
Office expenses and miscellaneous...	1,148		1,148		1,106		679			528	
Travelling allowances	7,680		7,680		7,785		7,285			2,994	
Service postage stamps	30		30		32		3			.....	
Petty construction and repairs ...	50		50		103		67			195	
		9,358		9,358		9,476		8,475		3,882	
		1,09,000		1,09,000		1,09,900		1,06,388	1,06,000	54,028	
Deduct—Probable savings		500		500							
Total Sub-Divisional Establishments		1,08,500		1,08,500							
REVENUE RECORD-ROOM CONTINGENCIES.*											
Revenue record-room contingencies	.....		.....		15,000						
Extra establishment for copying work	.....		.....		42,000						Transferred to Grant 29, Miscellaneous.
Total Revenue Record-Room charges	.....	.....	.....			57,000					
RENTS, RATES, AND TAXES.											
Office rent	(a)2,200		2,200		2,800		2,230			1,003	
Total Rents, &c. ...	.....	2,200	.....	2,200		2,800		2,230	2,000	1,003	
PETTY CONSTRUCTION AND REPAIRS	(b)2,700		2,700	2,700	2,000		1,434		1,000	308	A first provision for demarcation expenditure in Pubna.
LAND REGISTRATION CHARGES.											
Establishment and contingencies ...	45,600			45,000	.....		42,781		45,000	21,914	Chiefly for establishments in the Orissa Division and Chittagong. Nothing was estimated by local officers for expenditure this year.

* Should in accounts and future estimates be shewn under "29, Miscellaneous."

(a) Demarcation Survey.

	Rs.
(b) Ditto ditto	700
Land settlement charges ...	2,000

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 29TH DECEMBER 1879.

RESOLUTION.

READ—

Memorandum No. 1911C, dated the 3rd December 1879, from the Accountant-General, submitting the estimate of receipts and expenditure under Land Revenue for 1880-81.

UNDER the orders of the Government of India, Financial Department, passed on the estimates of revenue and expenditure for the year 1879-80, the provincial receipts under land revenue were transferred to XXIII, Miscellaneous. Accordingly the estimate on account of "Encamping ground grazing" receipts submitted by the Accountant-General is struck out.

2. The following table compares the Accountant-General's estimate of expenditure for 1880-81 with the sanctioned grant for the current year and the actuals of 1878-79:—

	Estimate, 1880-81.	Sanctioned grant, 1879-80.	Actuals, 1878-79.
	Rs.	Rs.	Rs.
Collectors' and Deputy Commissioners', &c., establishments	21,75,000	22,03,000	22,51,123
Charges for the management of estates the rental of which belongs permanently or temporarily to the State ...	2,14,000	1,60,300	1,78,735
Charges on account of land revenue collection	2,000	2,000	3,410
Sub-divisional establishments ...	1,08,500	1,09,900	1,06,388
Rents, rates, and taxes	2,200	2,800	2,230
Petty construction and repairs ...	2,700	2,000	1,434
Land registration charges ...	45,600	.....	42,781
Total ...	25,50,000	24,80,000	25,86,101

3. The items of charge under *Collectors' and Deputy Commissioners' establishments* call for no special remark. The Accountant-General's figures are accepted.

4. *Charges for the management of estates, &c.*—Under this head a sum of Rs. 2,14,000 has been entered for 1880-81, against Rs. 1,60,300, the sanctioned grant for the current year, and Rs. 1,78,735, the actuals of 1878-79. The increased provision is mainly on account of the large temporarily settled estate Majnamoota in Midnapore, and the Kalkini estates in Furreedpore, now under khas management. The management of Government estates was originally made over to provincial control with an allotment of Rs. 1,40,000. It was then understood that the allotment was to cover only charges incurred in the management of estates of which Government was the proprietor. The Accountant-General, however, had been including under this head charges for the khas management of estates in which Government had no proprietary right, but which were managed by the revenue authorities pending the completion of settlement, or on account of the recusancy of the proprietors, or for other similar cause. The Government of India therefore, on a representation made by this Government, has raised the allotment to Rs. 1,80,000. The Board of Revenue must arrange, if possible, to make that sum suffice. The Lieutenant-Governor cannot consent to increase it unless strong cause be shown. A proposal is under consideration, at the suggestion of the Government of India, that a fixed percentage on collections should take the place of a lump grant. That arrangement would probably relieve the Provincial Revenues from actual loss, and the details should be worked out as soon as possible. Meantime Rs. 1,80,000 only will be entered in

44

the estimates, and the Board must, as already said, endeavour by strict economy and due supervision to keep the outlay down to that figure.

5. *Charges on account of land revenue collections.*—A provision of Rs. 2,000 has been made under this head against a similar grant for the current year. The precise nature of these petty charges is not understood. A report has been called for from the Board of Revenue on the subject, and the estimate is passed, subject to any modification which may hereafter be made on receipt of the report.

6. The charges under *Sub-divisional establishments* on account of canoongoes (Rs. 24,000), and chainmen and messengers (Rs. 23,742), to which exception was taken last year, still appear in the budget, and must for the present be allowed. But the Lieutenant-Governor desires that the Revenue Department will press on the determination of the question raised as to the necessity for retaining these establishments.

7. *Land registration charges.*—The provision of Rs. 45,600 under this head is made chiefly on account of establishments in Orissa and Chittagong. The actual expenditure in 1878-79 amounted to Rs. 42,781. The estimate is passed. It is highly desirable that these operations should be brought to a speedy close, and this can only be effected by employing strong establishments.

8. The Accountant-General's estimates under the remaining heads, the fluctuations in which are fully explained in the column of remarks in the estimates, are also accepted, and the total grant under Land Revenue for 1880-81 will stand at Rs. 25,16,000.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Board of Revenue, to the Revenue and Appointment .Departments of this office, and to the Accountant-General, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

No. 3444.

COPY forwarded to the Board of Revenue.

No. 3445.

COPY forwarded to the Revenue Department of this office with special reference to paragraph 4.

No. 3446,

COPY forwarded to the Appointment Department of this office.

No. 3447.

COPY forwarded to the Accountant-General.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 29th December 1879.

C. E. G.—Reg No 11187—29-12-79.

45.

EXCISE BUDGET, 1880-81.

Bengal Provincial Services Budget-estimate of Receipts for 1880-81.

No. 1727C, dated Calcutta, the 17th October 1879.

Memo. by—C. R. C. Kiernander, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 4.—Excise on Spirits and Drugs.

Revenue and Receipts	Budget-estimate, 1880-81.		Sanctioned estimate, 1880-81.	Sanctioned estimate, 1879-80		Actuals, 1878-79.	Regular estimate, 18 .	Actuals for five months, 1879-80	Explanatory Remarks.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS									
License fees	38,33,442					35,03,560		18,24,360	
Distillery fees	32,866					41,710		13,333	
Still-head duty	11,04,873					12,14,929		3,89,143	Local figures as passed by the Board of Revenue No explanation has been furnished by the Board as to the cause of variations between the figures of the present and the coming year
Farm of drugs	8,60,985					8,99,024		3,44,411	
Rent of toddy trees	1,274					23,432		22,839	
		57,73,340	69,00,000		73,00,000	56,84,655		25,94,085	
Sale proceeds of excise opium ...	13,52,855					13,34,652		5,64,703	
Fines, confiscations, and miscellaneous	1,805					8,956		2,481	
		13,54,660				13,43,608		5,67,184	
Total excise on spirits and drugs ...	. ...	71,28,000	69,00,000		73,00,000	70,28,263		31,61,269	

Net decrease in 1880-81—Rs 1,72,000.

46.

Grant 6.—Excise on Spirits and Drugs.

Expenditure.	Budget-estimate. 1880-81.	Budget-estimate. 1879-80.	Sanctioned estimate, 1880-81.	Increase.	Decrease.	Actuals, 1879-80.	Regular estimate, 18 .	Actuals for five months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors,' Commissioners,' and Cantonment Magistrates' establishments	2,74,000	2,90,000	2,70,000	.....	16,000	2,82,810		1,09,383	
Total ...	2,74,000	2,90,000	2,70,000	.....	16,000	2,82,810		1,09,383	

Net decrease in 1880-81—Rs. 16,000.

Numbers. 1879-80.	Numbers. 1880-81.	Details.	Budget-estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 18 .	Actuals for five months, 1879-80.	Explanatory Remarks.
		COLLECTORS,' COMMISSIONERS,' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.										
1	1	Excise Superintendent, Calcutta		12,000	12,000			12,000	12,000		5,000	
		Establishment.										
		Office establishment—										
21	21	Clerks	18,780		13,780		18,564		23,421		9,770	Biennial increments.
55	55	Servants	4,968		4,968		4,968					
				23,748		35,748		23,532	23,421		9,770	
		Distillery establishment—										
127	96	Darogahs	43,344		43,344		57,204					
123	97	Clerks	19,464		19,464		22,176					
957	740	Servants	45,768		45,768		59,196					
				1,08,576		1,08,576		1,38,576				
		District establishment—										
4	4	Preventive Officers ...	9,000		6,000		9,000		2,20,071		84,019	General revision of establishments carried out under orders of the Board of Revenue.
27	49	Ditto Inspectors and Darogahs	24,120		24,120		13,860					
118	118	Sudder Clerks	41,660		41,660		40,452					
391	373	Peons	24,117		24,117		18,669					
		Temporary establishment ...	.....		.. ..		.....					
				98,897		95,897		81,981				
		Contingencies.										
		Rewards	2,180		2,180		2,812		1,690		500	Smaller requirements of local officers.
		Office and ground rent	557		557		699		817		323	Abolition of distilleries consequent on the introduction of the out-still system in various districts.
		Cost of lands	.....		.....		500		125		.....	The statement of land requirements has not been received from the Board.
		Petty construction and repairs	7,704		7,704		10,799		8,592		3,286	A smaller number of buildings to be repaired owing to the introduction of the outstill system in various districts.
		Country stationery	.....		.....		3,145		... ..		. .	Transferred to Grant 24, Stationery and Printing.
		Office expenses	2,089		2,089							
		Miscellaneous	5,625		5,625		2,256		8,533		1,142	Smaller requirements under the present system of weeding the department.
							6,564				1,751	
				18,155		18,155		26,775	19,757		7,002	
		Travelling Expenses.										
		Travelling allowances		10,654	10,294			8,468	5,793		2,974	The Inspectors are to draw a fixed allowance of Rs. 50 per mensem under orders of the Board of Revenue.
		Postage Charges.				10,294						
		Service postage stamps		1,970	1,970			2,264	1,766		618	
						1,970						
						2,70,240		2,93,600	2,82,810			
		Deduct probable savings		.....		640		3,600				
		Total Collectors' Establishments, &c. ...	.....	2,74,000		2,70,000		2,90,000	2,82,810		1,09,383	

T. A. G.—Reg. No. 9252—12-11-79.

FINANCIAL DEPARTMENT.

47.

FINANCE.

CALCUTTA, THE 8TH NOVEMBER 1879.

RESOLUTION.

READ—

Memorandum No. 1727C, dated 17th October 1879, from the Accountant-General, Bengal, submitting the budget-estimates of receipts and expenditure of the Excise Department for 1880-81.

RECEIPTS.

THE estimate submitted by the Accountant-General on the data furnished by the Board of Revenue puts the total receipts of the Excise Department for 1880-81 at Rs. 71,28,000, showing a decrease of Rs. 1,72,000 as compared with the sanctioned estimate for 1879-80. The estimate for the ensuing year compares as follows with the figures of previous years :—

	Rs.
Actuals of 1876-77	62,47,870
Do. of 1877-78	68,67,888
Do. of 1878-79	70,28,263

2. The chief feature in the budget is the continued increase under the head "License fees" combined with a corresponding decrease under "Distillery fees" and "Still-head duty" due to the substitution of the outstill for the central distillery system, but it seems very doubtful whether the allowance made for a decrease under the last-named head is sufficient. Looking to the fact that the actuals for 1878-79 only reached Rs. 12,16,929, against Rs. 18,05,000, estimated as the receipts from "Still-head duty" in that year, and also that the actuals of five months of 1879-80 only yielded Rs. 3,89,142 against an estimate of Rs. 14,30,200, the Board's estimate under this head of Rs. 11,04,873 for the ensuing year seems excessive, and should therefore be considerably reduced.

3. On the other hand, the actual receipts from "Rent of toddy trees" amounted in 1878-79 to Rs. 23,432, and during the first five months of 1879-80 to Rs. 22,839. It is not explained why the estimate under this head for the next year is shown at such a low figure as Rs. 1,274. A similar error was pointed out in the resolution on this budget for 1879-80, paragraph 2, and the Board were requested to see that the receipts were properly classified in future, but the instructions seem to have been overlooked. Unless these receipts have been shown under some other head of account, viz. "License fees," it seems safe to estimate them at Rs. 26,000, the amount originally estimated by the Accountant-General for the current year.

4. The estimated receipts from the farm of drugs is nearly a lakh below the actuals for 1878-79, which were nearly half a lakh below those for 1877-78. The actuals for the current year, however, only show receipts of Rs. 3,44,411 for five months, or Rs. 68,882 per mensem. This does not justify a higher estimate than that framed by the Board.

5. The receipts from "Fines," Confiscations, and Miscellaneous" have been estimated for 1880-81 at Rs. 1,805, against Rs. 8,956, the actuals of 1878-79. The decrease is probably due to the recent order of the Government of India, under which all fines and confiscations imposed and realized by the courts of justice are to be credited to "Law and justice."

6. Allowing for the probable continuous decrease in "Still-head duty," and also for the fact that the revenue from excise during the first six months of the current year was less by one lakh than the revenue for the same period in 1878-79, the Lieutenant-Governor considers that it would not be safe to estimate for a higher income than Rs. 69,00,000 in the aggregate for 1880-81. This will therefore be taken as the estimate for the year.

EXPENDITURE.

7. The following table compares the estimated expenditure of 1880-81 with the sanctioned grant for 1879-80:—

	Estimate, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.
Excise Superintendent and establishment ...	35,748	35,532
Distillery establishments	1,08,576	1,38,576
District ditto	98,897	81,981
Contingencies	18,155	26,775
Travelling allowance	10,654	8,468
Postage stamps	1,970	2,268
Total ...	2,74,000	2,93,600
Deduct probable savings	.....	3,600
Total ...	2,74,000	2,90,000

8. Under the head of "District establishments," the Board have provided for the pay of four preventive officers, although, under the Government order No. 23, dated 26th June 1879, the post of one in the Presidency Division on Rs. 250 per mensem is not to be filled up. This will effect a saving of Rs. 3,000, and the estimate of Rs. 9,000 under the sub-head "Preventive officers" must accordingly be reduced to Rs. 6,000.

9. For the same reason, the provision of Rs. 10.654, under the head "Travelling allowances" admits of a reduction of Rs. 360, Rs. 30 a month being allowed to each officer on this account, and the estimate under this head will stand at Rs. 10,294.

10. The total grant under "Expenditure" for 1880-81 will therefore stand at Rs. 2,70,640, or, deducting Rs. 640 for probable savings, Rs. 2,70,000.

ORDER.—Ordered that a copy of the above resolution, with a copy of the estimates, be forwarded to the Board of Revenue and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Offg. Secy. to the Govt. of Bengal.

No. 2998.

COPY forwarded to the Board of Revenue for information.

No. 2999.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Assistant Secretary to the Govt. of Bengal.

CALCUTTA,
The 8th November 1879.

T. A. G.—Reg. No. 9253—12-11-79

BUDGET ESTIMATE OF ASSESSED TAXES, 1880-81.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE OF RECEIPTS FOR 1880-81.

No. 1829C, dated Calcutta, the 15th November 1879.

Memo. by—J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

V.—ASSESSED TAXES.—*License Tax.*

	Budget estimate, 1880-81.	Sanctioned estimate, 1880-81.	Sanctioned estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
LICENSE TAX.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
Collections under Act I of 1878	24,37,000	25,00,000	27,65,000	20,19,027	.....	12,35,053	Local estimates, based generally on the collections in 1878-79 or the assessment lists for the present year. The entire receipts under class VI have been omitted in the estimates of Dacca, Nuddea, Patna, Gya, and Moguffrpore, with reference to orders issued by the Board of Revenue, but the total amount for the province that will have to be reduced consequent on exemptions from the tax in that class is not known, no reply having been received from the Board to a reference made on the subject. The estimate for the present year was increased one lakh of rupees by the Government of India.
Total ...	24,37,000	25,00,000	27,65,000	20,19,027		12,35,053	

Net decease in 1880-81 ... Rs. 3,28,000.

50

Bengal Provincial Services Budget Estimate of Expenditure for 1880-81.

Grant 7.—Assessed Taxes.—*License Tax.*

	Budget Estimate. 1880-81.	Budget Estimate. 1879-80.	Increase.	Decrease.	Sanctio estimate 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
LICENSE TAX.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
Establishments	1,71,000	2,00,000	.....	29,000	3,00,000	2,79,340	.....	1,13,380	
Total ...	1,71,000	2,00,000	.....	29,000	[illegible],000				

Net decrease in 1880-81 ... Rs. 29,000.

	Budget estimate, 1880-81.		Sanctioned grant, [illegible]		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
LICENSE TAX.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	
Establishments.										
Circle officers	66,505									
Clerks, enumerators, and others	51,328						2,16,181		89,827	
Peons and other servants	13,413									
Temporary establishment	4,495						62		174	
		1,35,741					2,16,213		90,001	Local figures, as passed by Board. Smaller establishments have been generally asked for, partly with reference to scale sanctioned by the Board, and partly to the revision of the assessment lists not being required every year. The Board have been asked whether the modification of the limit of the amount on which license tax is to be paid will cause any reduction in establishments, but no reply has yet been received.
Contingent Charges.										
Petty construction and repairs	.....						7		.....	
Office expenses	3,166						2,259		1,409	
Miscellaneous	6,442						2,337		2,127	
		9,608		3,0[illegible]		2,00,000	4,603		3,536	
Travelling Charges.										
Travelling allowance of establishment ...	23,303						27,575		12,700	
Ditto ditto of officers ..							29,957		6,861	
		23,303					57,532		19,561	
Postage Charges.										
Service Postage Stamps		2,348					992		342	
Total Assessed Taxes, License Tax ...		1,71,000		3,00,000		2,00,000	2,79,340		1,13,380	

Assessed Taxes.

License Tax.

The estimate of receipts are those of the district officers passed by the Board of Revenue.

They are, however, utterly untrustworthy; some districts merely repeat the figures of last year, others base their estimate on the revised assessment lists now in use. Five districts strike out the whole estimate under class VI, while others recognize no alteration. In every case, however, they are passed without remark by the Board, and I have simply taken the figures thus passed.

The Board has recently furnished a revised estimate of 15 lakhs for this year, although they have passed over 24 lakhs for next year.

The Government, however, is probably in possession of information as to the probable proceeds of the tax, which will enable it to set aside altogether the figures now furnished and substitute others in their place.

J. Westland,

Accountant-General, Bengal.

W. H.—Reg. No. 10108—29-11-79.

57

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 26TH NOVEMBER 1879.

RESOLUTION.

READ—

Endorsement No. 1829C, dated 15th November 1879, from the Accountant-General, submitting the budget-estimate of receipts and expenditure under the head of "Assessed Taxes" for the year 1880-81.

THE only receipts and expenditure under this head are those due to the license-tax. The receipts have been estimated by the Accountant-General at Rs. 24,37,000 for 1880-81, against Rs. 27,65,000 for 1879-80 and Rs. 20,19,027, the actuals of 1878-79; and the expenditure has been estimated at Rs. 1,71,000 for 1880-81, against Rs. 2,00,000 for 1879-80 and Rs. 2,79,340, the actuals of 1878-79. The Act, I (B. C.) of 1878, under which the tax has hitherto been levied, will be shortly repealed by another Act, which will come into force from the commencement of next year. With reference to this new Act, which proposes to impose a tax of 1½ per cent. on official and professional incomes hitherto exempted, and to relieve all incomes not exceeding Rs. 250 a year, it will, while many details remain undetermined, be safest to take round numbers. Looking to the probable productiveness of the tax under the new Act in Calcutta, the Lieutenant-Governor takes provisionally Rs. 25,00,000 as the estimate of receipts for 1880-81. Looking to the fact that the assessments under the proposed law will have to be made with special care and by a superior class of officers, it will not be safe to estimate the expenditure for the first year of its operations at less than Rs. 3,00,000.

ORDER.—Ordered that a copy of this resolution, together with a copy of the estimate, be forwarded to the Secretary to the Board of Revenue and the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 3135-36.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 26th November 1879.

T. A. G.—Reg. No. 9632—27-11-79.

ESTIMATE OF PROVINCIAL RATES FOR 1880-81.

No. 1917C, dated Calcutta, the 4th December 1879.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

6.—PROVINCIAL RATES.

REVENUE AND RECEIPTS.	Budget estimate, 1880-81.	Sanctioned grant 1880-81.	Budget estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
RATES AND CESSES ON LANDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PUBLIC WORKS CESS UNDER ACT II (B.C.) OF 1877.							
Cess on lands	33,28,000	33,28,000	33,27,000	34,92,199		16,95,724	Board's estimate based on the demand for 1878-79, with a deduction of 5 per cent for possible short collections.
Cess on mines, railways &c. .. .				14,877		9,430	
Tax on houses				61,751		...	
Miscellaneous				5,747		857	
	33,28,000	[illegible]	33,27,000	35,74,574	35,00,000	17,06,011	
GENERAL MANAGEMENT OF WARDS' AND ATTACHED ESTATES							
Rates levied for management of Wards' estates	40,250	40,250	60,974	70,867	.....	10,373	Some estates are to be released on the minors attaining their majority. The Raj Durbhunga and Paikparah estates are amongst the number
Percentage on collections from estates under attachment	8,750	8,750				1	Transferred to this head from Incorporated Local Funds. See Resolution, Government of India, Financial Department, No. [illegible], dated 13th March 1879, on the budget estimates for 1879-80.
	49,000	49,000	60,974	70,867	50,000	10,374	
Total ..	33,77,000	33,77,000	33,87,974	36,45,441	35,50,000	17,16,385	

Net decrease in 1880-81—Rs 10,974.

GRANT 8—PROVINCIAL RATES.

EXPENDITURE.	Budget estimate, 1880-81.	Sanctioned grant 1880-81.	Budget estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
PUBLIC WORKS CESS UNDER ACT II (B.C.) OF 1877.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment	.....	.....	46,800	9,559		31,055	No budget provision is required under this head, as the expenditure is to be transferred at the close of the year to "adjusting head "Contributions from Provincial to Local," the payment being in the shape of a contribution to District Road Funds which has been fixed at Rs. [illegible] under Government order No. 2, dated [illegible] January 1879.
Temporary establishment	.....	.....	.....	1,319		.....	
Service postage stamps	.....	.....	.....	6		.....	
Contingencies	.....	.....	.....	2,039		274	
				12,923		31,329	
Total ...	.....	[illegible]	46,800	12,923		31,329	

Net decrease in 1880-81—Rs 46,800.

C. E. G.—Reg, No. 11710C—9-1-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH DECEMBER 1879.

RESOLUTION.

READ—

Endorsement No. 1917E, dated the 4th December 1879, from the Accountant-General, submitting the estimate of Provincial Rates for 1880-81.

THE Government of India, Financial Department, in passing orders on the estimates for 1879-80, directed that the head VI, Provincial Rates, should be confined in future to cesses and rates on land. The Accountant-General has accordingly included in the estimate now submitted for 1880-81 only the cesses realized under the Public Works Cess Act, and the rates levied for the management of Wards' and attached estates. These receipts are entered at Rs. 33,77,000 against Rs. 33,87,974, the sanctioned estimate for the current year; thus—

	Sanctioned estimate, 1879-80.	Estimate, 1880-81.
	Rs.	Rs.
Public Works Cess	33,27,000	33,28,000
Wards' rates	60,974	49,000
Total ...	33,87,974	33,77,000

The Lieutenant-Governor accepts the Accountant-General's estimate. The anticipated decrease under Wards' rates is due to the fact that the Durbhunga and Paikparah estates have, with others, been released on the minors attaining their majority.

2. The Accountant-General has furnished no estimate of expenditure under this head, as the charges for the management of Wards' and attached estates will be provided under 16, Administration; and the contribution of Rs. 46,800 fixed in Government order No. 2, dated the 31st January 1879, to be annually paid to the district road committees on account of the collection of the Public Works Cess, will be transferred at the close of the year to the adjusting head "Contribution from Provincial to Local."

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Secretary to the Board of Revenue and to the Accountant-General, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 3321—22.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 13th December 1879.

H. P.—Reg. No. 10499—15-12-79.

CUSTOMS BUDGET, 1880 81.

Bengal Provincial Services Budget-estimate of Receipts and Expenditure for 1880-81.

No. 1750C, dated Calcutta, the 18th October 1879.

Memo. by—C. R. Kiernander, Esq., Officiating Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

GRANT 7.—CUSTOMS.

Revenues and Receipts.

Receipts.	Budget-estimate, 1880-81.		Sanctioned grants, 1880-81.		Sanctioned estimate, 1879-80.	Actuals, 1878-79.	Regular, estimate, 18 .	Actuals for 5 months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Warehouse and wharf rents		2,000		2,000	8,500	2,647		479	Reduced with reference to actuals. The great falling-off is probably due to the more general use of the Jetty warehouses, rendering it unnecessary to send goods into the Custom-house.
Miscellaneous.									
Fees for registration of cargo-boats	160		160		... .	13,860		68	Small realizations in Chittagong.
Confiscations and penalties	10,300		10,300		6,000	15,353		4,211	The estimate for the present year under this head was reduced by Government for reasons assigned in the resolution on the Customs budget. The increase proposed for 1880-81 is borne out by the actual receipts of the past and present years.
Other items	50,540	61,000	50,540	61,000	35,500	37,968		35,061	Based on the actuals of the past two years.
Total ...		63,000		65,000	50,000	89,828		39,339	

Net increase in 1880-81, Rs. 13,000

GRANT 9.—CUSTOMS.

Expenditure.

	Budget-estimate, 1880-81.	Budget-estimate, 1879-80.	Increase.	Decrease.	Sanctioned grants, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for 6 months, 1879-80.	Explanatory Remarks.
SEA CUSTOMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries, Establishment, and Contingencies.									
Calcutta	6,67,430	6,58,600	8,830	.....	6,67,430	6,59,277		2,60,900	
Chittagong	25,000	24,000	1,000	.....	25,000	22,738		9,862	
Balasore	8,700	8,700	.....	.....	8,700	8,573		3,540	
Cuttack	7,500	7,000	500	.....	7,500	7,088		2,891	
Dacca	870	.....	870	.....	870	.....		259	
Pooree	1,700	1,700	.....	.....	1,700	1,495		618	
Total Grant 9 ...	7,11,000	7,00,000	11,000	.....	7,11,000	6,99,171		2,78,130	

Net increase in 1880-81, Rs. 11,000.

53

GRANT 9.—CUSTOMS—*continued.*

Number. 1879-80.	Number. 1880-81.	DETAILS.	Budget-estimate, 1880-81. Rs.	Budget-estimate, 1880-81. Rs.	Sanctioned grant, 1880-81. Rs.	Sanctioned grant, 1880-81. Rs.	Budget estimate, 1879-80. Rs	Budget estimate, 1879-80. Rs.	Actuals, 1878-79. Rs.	Actuals, 1878-79. Rs.	Regular estimate, 1879-80. Rs.	Actuals for 6 months, 1879-80. Rs.	EXPLANATORY REMARKS.
		CALCUTTA.											
		Salaries.											
1	1	Collector	36,000		36,000		30,000						Sanctioned in orders of Government of India No. 721, dated 13th February 1879.
1	1	Deputy Collector	18,000		18,000		18,000		53,725			26,268	Annual increments.
1	1	Assistant Collector	12,000		12,000		11,200						
			66,000		66,000		59,200		53,725				
		Deduct on account of Civil Service Annuity	2,160	63,840	2,160	63,840	1,776	57,424		53,725		26,268	
22	22	Appraising establishment ..	84,057		84,057		86,316		80,936			33,491	Vacancies filled up on minimum pay of the grades.
156	151	Clerks and servants ...	91,109		91,109		91,393		85,797			35,327	Reduction of three clerks and two trolly drivers, sanction for their entertainment having lapsed, against which there is an increase for annual increments.
9	9	Bonding establishment ...	8,796		8,796		8,556		8,275			3,761	Annual increments.
		Temporary ditto ..	800	1,84,762	800	1,84,762	800	1,87,065	184	1,75,192		283	
		Preventive Establishment										72,862	
1	1	Superintendent	11,300		11,300		9,725		11,032			4,000	Annual increments.
6	6	Inspectors	29,400		29,400		29,400		30,756			13,536	
137	137	Preventive officers	2,73,000		2,73,000		2,73,000		2,63,141			1,07,695	
55	55	Servants	3,486		3,486		3,786		3,200			1,220	Dhoonee allowance transferred to contingencies.
153	146	Boat establishment ...	14,673		14,673		14,506		14,100			5,656	Substitution of a steam launch for a bhollo under sanction of Government, Bengal, No. 155, dated 7th May 1879.
		Temporary ditto ...	36,000		36,000		36,000		44,963			3,479	
	1	Surgeon to the Preventive establishment	600	3,68,459	600	3,68,459		3,66,417		3,67,201			
												1,55,556	
		Wharf Establishment.											
41	41	Wharf officers	40,620		40,620		40,620		43,969			17,655	
41	41	Servants	3,056	43,676	3,056	43,676	3,056	43,676		43,969			
												17,655	
		Contingencies											
		Petty construction and repairs	300		300		300		31			23	
		Office expenses and miscellaneous ..	7,918		7,918		7,222		7,553			3,087	Includes provision for landing passengers' baggage in accordance with the rules passed by the Board of Revenue under section 75, Act VIII of 1878.
		Repair of Preventive Service boats ...	5,000		5,000		5,000		8,790			.....	
		Registration of cargo boats	... ..		.....		...		1,973			400	
		One-third freight on stores ...	.. ...		.... .		.....		3			.....	
		Charges under Act VI of 1863.											
		Rewards to informers	4,200		4,200		2,000		752			5,007	Increase required for payment of rewards from penalties and confiscations sanctioned by Government notification of 9th April 1879.
		Contingencies		17,418		17,418		14,522		19,162			
												8,517	
		Travelling allowances	200		200		200			88		18	
		Purchase of service postage stamps	140	340	140	340	140	340				54	
												72	
				6,78,495		6,78,495		6,69,444					
		Deduct—Probable savings	.....	11,065	.....	11,065		10,844					
		Total Calcutta ...		6,67,430		6,67,430		6,58,600		6,59,277		2,60,960	
		CHITTAGONG.											
		Salaries.											
1	1	Collector	6,856		6,856		6,356		7,933			3,754	Annual increments.
1	1	Assistant	2,954	9,810	2,954	9,810	2,703	9,059		7,933			
		Establishment.											
26	21	Clerks and servants	3,924		3,924		4,462		4,111			1,625	Reduction of establishment under Government orders No. 984, dated 16th April 1879.
9	9	Boat establishment ...	780		780		672		720			325	Increase of pay sanctioned in Government orders No. 3892, dated 7th September 1878.
...	...	Temporary ditto ...	270	4,974	270	4,974	200	5,324	312	5,143		70	
												2,020	
		Preventive Establishment.											
3	3	Inspectors	2,880		2,880		2,880		2,880			1,200	
10	10	Preventive officers ...	4,080		4,080		4,080		3,998			1,697	
2	2	Clerks ...	480		480		480		480			200	
14	14	Boat establishment ...	1,152		1,152		944		1,066			473	Increase of pay sanctioned in Government orders No 3892, dated 7th September 1878.
...	...	Temporary ditto ...	200	8,792	200	8,792	200	8,624	119	8,503		10	
												3,580	
..	...	Wharf ditto ...	600	600	600	600	600	600	589	589		248	
		Contingencies.											
		Ground rent	156		156		156		177			.. ...	
		Petty construction and repairs	250		250		250		110			.....	
		Country stationery	50		50		50		53			....	
		Office expenses and miscellaneous ...	416		416		217		152			223	Purchase of furniture and charges for sending daily remittances to the treasury
		Repair of Preventive Service boats ...	300		300		... ..		30			.....	The boats will require extensive repairs next year.
		Carried over ...	1,172		1,172								

56.

GRANT 9.—CUSTOMS—*continued.*

Number 1879-80	Number 1880-81	DETAILS.	Budget-estimate, 1880-81.		Sanctioned grant, 1880-81.		Budget-estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for 6 months, 1879-80.	EXPLANATORY REMARKS
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	1,172		1,172				801				
		Charges under Act VI of 1863.											
		Rewards to informers	100		100		} 210		.....			.....	
		Contingencies and miscellaneous	.....		.....				.....			.....	
				1,272		1,272		883		801		223	
		Travelling allowances		60		60		60		47			
		Purchase of service postage stamps ...		50		50		50		22		.....	
				25,558		25,558		24,600				87	
		Deduct—Probable savings	... ..	558		558	.....	600	.....				
		Total Chittagong ...	.....	25,000		25,000		24,000		22,728		9,862	
		BALASORE.											
		Establishment.											
4	4	Clerks	1,920		1,920		1,920		} 2,029			804	
2	2	Servants	120		120		120						
7	7	Boat establishment ...	768		768		768		883			313	
				2,808		2,808		2,808		2,903			
19	19	Preventive ditto ...	4,944		4,944		4,944		4,964				
				4,944		4,944		4,944		4,964		1,117	
												2,146	
		Contingencies.											
		Petty construction and repairs	200		200		200		285			125	
		Office expenses and miscellaneous ...	436		436		398		316			93	
		Repair of Preventive Service boats ...	102		102		150		.....			.....	
		Charges under Act VI of 1863.											
		Rewards to informers	100		100		} 100		.....				
		Contingencies and miscellaneous ..	.....						.....				
				838		838		848		601		218	
		Travelling allowance	10		10		... ..		13				
				10		10		.....		13		11	
		Postage charges.											
		Purchase of service postage stamps ...	100		100		100		92				
				100		100		100		92		46	
		Total Balasore ..		8,700		8,700		8,700		8,573		3,540	
		CUTTACK.											
		Establishment											
1	1	Superintendent of Customs	1,800		1,800		1,800		} 2,960			1,182	
1	1	Assistant	1,200		1,200		1,200						
9	9	Clerks and servants ...	2,304		2,304		2,304		2,323			958	
8	8	Boat establishment..	960		960		960		816			279	
				6,264		6,264		6,264		6,099		2,419	
2	2	Preventive ditto ...	840		840		840		836			307	
				840		840		840		836			
		Contingencies.											
		Ground rent	14		14		14		.....			54	
		Petty construction and repairs	300		300		100		.....			.....	
		Office expenses and miscellaneous ..	111		111		112		58			37	Additional provision required consequent on four large houses having been lately built.
				425		425		226		58		91	
		Travelling allowances	.....		.....		.....		76			66	
		Purchase of service postage stamps ...	30		30	30	30		35			14	
				30				30		105			
		Deduct—Probable savings	.....	7 550		7,550		7,560					
				250		250		360					
		Total Cuttack ...		7,300		7,300		7,000		7,088		2,891	
		DACCA.											
...	2	Clerks and servants ...	432		432		.....		.....			137	For the new customs at Naraingunge, sanctioned in letter from Government of Bengal No. 414, dated 18th September 1879.
...	2	Boat establishment ...	156		156		.....		.....			.....	
		Ground rent	18		18		.....		.....			.....	
		Petty construction and repairs	200		200		.....		.....			.....	
		Office expenses and miscellaneous	64		64		.....		.....			123	
		Total Dacca ...		870		870						259	

GRANT 9.—CUSTOMS—*concluded.*

Number. 1879-80.	Number. 1880-81.	DETAILS.	Budget-estimate 1880-81		Sanctioned grant, 1880-81.		Budget-estimate, 1879-80		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for 6 months, 1879-80.	EXPLANATORY REMARKS
		POOREE	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.	
		Establishment											
1	1	Clerk	720		720		720		720			300	
3	3	Preventive establishment...	720		720		720		720			298	
				1,440		1,440		1,440		1,440		598	
		Contingent charges											
		Petty construction and repairs .. .	150		150		60		....			20	The customs sheds will require to be rethatched next year
		Office expenses and miscellaneous ...	65		65		115		20			. .	
				215		215		175		20		20	
		Travelling allowances	20		20		60		.			. . .	
				20		20		60		.. ..		... ..	
		Postage charges											
		Purchase of service postage stamps ...	25		25		25		35			....	
				25		25		25		35		... ..	
		Total Pooree ...		1,700		1,700		1,700		1,495		618	

T. A. G.—Reg. No. 9766—27-11-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH NOVEMBER 1879.

RESOLUTION.

READ—

Endorsement No. 1750C, dated 18th October 1879, from the Accountant-General, forwarding the budget estimate of provincial receipts and expenditure of the Customs Department for the year 1880-81.

A further letter from the Accountant-General, No. 829C, dated 7th November 1879.

RECEIPTS.

THE receipts from *warehouse and wharf-rents* and the revenue derived from *sea customs miscellaneous* were transferred by the Government of India to the provincial Government for an annual payment of Rs. 36,000. The Accountant-General has estimated the receipts under these heads for 1880-81 at Rs. 63,000, against the estimate of Rs. 50,000 for 1879-80 and the actuals of Rs. 89,828 for 1878-79 as detailed below :—

	1880-81.	1879-80.	1878-79.
Warehouse and wharf-rents ...	2,000	8,500	2,647
Miscellaneous.			
Fees for registration of cargo-boats	160	.....	13,860
Confiscations and penalties ...	10,300	6,000	15,353
Other items	50,540	35,500	57,968
Total ...	63,000	50,000	89,828

The difference between the present estimate and the actuals of 1878-79 is partly due to the exclusion from the former of the amount of fees for the registration of cargo-boats in Calcutta, which have since been transferred to the Port Commissioners under section 79 of Act VIII of 1878. These fees, as will be seen from the above table, were also excluded from the estimate of the current year. The Accountant-General's estimate of receipts for 1880-81 exceeds by Rs. 27,000 the amount payable to the Government of India, and is accepted; the detailed estimates being based on the actuals of 1878-79 and of the first five months of 1879-80.

EXPENDITURE.

2. The Government of India assigned to provincial services a sum of Rs. 6,93,000 for the management of the Customs Department. The Accountant-General's estimate of expenditure for 1880-81 amounts to Rs. 7,11,000 against Rs. 7,00,000, the sanctioned estimate for the current year; thus showing an increase of Rs. 11,000, as will be seen from the following table :—

	1880-81. Rs.	1879-80. Rs.
Calcutta Custom House	6,67,430	6,58,600
Chittagong	25,000	24,000
Balasore	8,700	8,700
Cuttack	7,300	7,000
Dacca	870	.....
Pooree	1,700	1,700
Total ...	7,11,000	7,00,000

The increase of Rs. 11,000 over the estimate of the current year is thus distributed: Rs. 8,830 in Calcutta, Rs. 1,000 in Chittagong, Rs. 300 in Cuttack, and Rs. 870 in Dacca. The increase in Calcutta is due chiefly to increase in the salary of the Collector, and to increases in the salaries of the Superintendent of the Preventive Service and others by annual increments, &c.

59.

There are some small reductions in the number of clerks and servants, and in the boat establishment of the Preventive Service; but the savings having been appropriated to other purposes, the reduction of expenditure is inconsiderable. As requested by the Accountant-General in his letter No. 829C, dated 7th instant, the sum of Rs. 600 has been added to the cost of the Calcutta Preventive establishment on account of the salary of Rs. 50 a month of Dr. K. B. Stuart as Surgeon to the Customs Preventive Service. As, however, the probable savings in Calcutta, which are estimated at Rs. 10,465, may be larger, this item has been raised to Rs. 11,065, so that the estimate for Calcutta as well as for the province need not be disturbed. The estimated expenditure under Dacca is due to the opening of a new Custom House at Naraingunge, which has been lately declared a port.

3. The excess of the estimated expenditure for 1880-81 (Rs. 7,11,000) over the annual grant of Rs. 6,93,000, given by the Government of India, amounts to Rs. 18,000, and is more than sufficiently counterbalanced by the amount (Rs. 27,000) by which the estimated receipts exceed the average of Rs. 36,000 fixed by that Government, notwithstanding the transfer of the cargo-boat registration fees of Calcutta to the Port Commissioners. The Accountant-General's estimate of expenditure amounting to Rs. 7,11,000 for 1880-81 is accepted.

ORDER.—Ordered, that a copy of the above Resolution, with a copy of the budget estimate, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this office, for information.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Secretary to the Government of Bengal.

No. 3092.

COPY forwarded to the Board of Revenue for information.

No. 3093.

COPY forwarded to the Accountant-General for information.

No. 3094.

COPY forwarded to the Revenue Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 19th November 1879.

W. M. E.—Reg. No. 9510—20-11-79.

60.

SALT BUDGET, 1880-81.

Bengal Provincial Services Budget Estimate of Receipts for 1880-81.

No. 1728C, dated Calcutta, the 17th October 1879.

Memo. by C. R. Kiernander, Esq., Offg. Accountant-General, Bengal,

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 8.—Salt.

Receipts.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RENT OF WAREHOUSES		1,05,000		[illegible]		1,05,000	77,875		36,521	The Superintendent of the Sulkea Golahs states that bonding operations are at present of such a fluctuating and uncertain nature, that it is impossible to estimate the receipts of next year with any approach to correctness.
FINES AND FORFEITURES.										
Rowanna and attrafee fees	29,000				29,000		27,188		12,477	
Other fees and fines	10,000				10,000		13,574		349	
		39,000		[illegible]		39,000	40,762		12,826	
MISCELLANEOUS.										
Sale proceeds of confiscated salt ...	147				500		625		2,640	Proceeds of salt and articles confiscated by judicial officers are now credited to Law and Justice.
Ditto ditto articles..	25				100		151			
Miscellaneous	3,828	4,000	3,828	4,000	2,400	5,000	4,864			Increased with reference to actuals.
							5,640		2,640	
Total ...		1,48,000		1,8,000		1,47,000	1,24,277		48,987	

Net increase in 1880-81—Rs. 1,000.

61

Bengal Provincial Services Budget Estimate of Expenditure for 1880-81.

Grant 10.—Salt.

Expenditure	Budget Estimate. 1880-81.	Budget Estimate. 1879-80.	Increase.	Decrease.	Sanctioned estimate, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80	Actuals for five months, 1879-80.	Remarks.
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALARIES, ESTABLISHMENTS AND CONTINGENCIES	34,000	77,000	.....	43,000	34,000	47,903	.....	14,671	
Total ...	34,000	77,000	.....	43,000	34,000	47,903	.....	14,671	

Net decrease in 1880-81—Rs. 43,000

Number. 1879-80.	Number. 1880-81.	Details.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
		SALARIES, ESTABLISHMENTS AND CONTINGENCIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salary.										
1	1	Superintendent		9,000		9,000		9,000	10,445		3,985	
		Establishment.										
1	1	Preventive Inspector ...	1,800		1,800		1,800		1,800		2,835	Reductions in the Sulkea Salt Golahs.
4	3	Intendants	4,320		4,320		7,920		7,920			
24	16	Clerks	6,507		6,507		9,285		13,005		4,571	
31	38	Servants	3,012		3,012		3,936					
		Boat establishment ...	.....		.....		480		480		80	
		Temporary establishment ...	100		100		30		.....			
				15,739		15,739		23,451	23,205		7,486	
		Salt Preventive Establishment in Orissa ...		.....		.....		33,971	8,156		.....	This has been made an Imperial charge.
		Contingencies.										
		Scales and weights	2,500		2,500		3,000		1,108		214	
		Office and house rent	73		73		121		16		73	Hooghly salt pass station abolished.
		Law charges	150		150		350		.....		.....	Smaller provision for Balasore.
		Miscellaneous and office expenses	992		992		1,742		1,398		515	Contingencies of Salt Preventive Establishments in Orissa transferred to Imperial.
		Petty construction and repairs	1,450		1,450		1,550		1,025		29	Smaller requirements for Sulkea Golahs.
		Rewards to informers	3,374		3,374		3,410		2,230		2,179	Increased payments for rewards expected in Chittagong and Cuttack.
		Deduct for rounding ...	108		108							
				8,931		8,931		10,173	5,786		3,010	
		Travelling Charges.										
		Travelling allowance		30		30		10	35		20	
		Postage Charges.										
		Service postage stamps		300		300		395	276		170	A slight reduction on actuals.
		Total Salt ...		34,000		34,000		77,000	47,903		14,671	

C. E. G.—Reg. No. 9391—20-11-79

FINANCIAL DEPARTMENT.

62

FINANCE.

CALCUTTA, THE 12TH NOVEMBER 1879.

RESOLUTION.

READ—

Endorsement No. 1728C, dated 17th October 1879, from the Accountant-General, submitting the budget estimate of provincial receipts and expenditure of the Salt Department for the year 1880-81.

RECEIPTS.

OF the revenue derived from "salt," the receipts on account of "rents of warehouses," "fines and forfeitures," and "miscellaneous," were made over to the Government of Bengal by the Supreme Government for an annual payment of Rs. 2,20,000. The Accountant-General's estimates under these heads for 1880-81 are compared below with the sanctioned estimates for 1879-80:—

	1880-81.	1879-80.
	Rs.	Rs.
Rents of warehouses	1,05,000	1,05,000
Fines and forfeitures	39,000	39,000
Miscellaneous	4,000	3,000
Total ...	1,48,000	1,47,000

The rent of warehouses fell off in 1878-79 to Rs. 77,875, and for the first five months of the current year have only reached Rs. 33,521. The Superintendent of the Golahs remarks that trading operations are at present of such a fluctuating and uncertain nature that it is impossible to estimate the receipts of next year with any approach to accuracy.

The Lieutenant-Governor thinks that it would not be safe, in the face of these actuals for the last seventeen months and of the above remarks, to estimate more than Rs. 75,000 from this source, and the total receipts will therefore stand at Rs. 1,18,000.

EXPENDITURE.

2. The expenditure on account of "salaries," "establishments," and "contingencies" of the Salt Department was made over to provincial services with an annual grant from the imperial exchequer amounting to Rs. 39,000, which was subsequently raised by the Government of India to Rs. 40,800. The estimate submitted by the Accountant-General provides for an expenditure of Rs. 34,000 for 1880-81, showing a decrease of Rs. 6,800 as compared with the grant made by the Government of India, and of Rs. 43,000 as compared with the sanctioned estimate for the current year. This is owing chiefly to the fact that the cost of the Orissa salt preventive establishments, which was estimated at Rs. 33,971 for 1879-80, has not been shown in the estimate for the next year, as the charge has been made an imperial one, and also to the reduction to the extent of Rs. 7,712 in the cost of the subordinate establishments in the Sulkea salt golahs. The Lieutenant-Governor accepts the Accountant-General's estimate, and the grant for 1880-81, as compared with that for 1879-80, will be as follows:—

	1880-81.	1879-80.
	Rs.	Rs.
Superintendent	9,000	9,000
Preventive Inspector	1,800	1,800
Intendants	4,320	7,920
Clerks	6,507	9,285
Servants	3,012	3,986
Boat establishment	.....	480
Temporary establishment	100	30
Salt preventive establishment in Orissa ...	.....	33,971
Contingencies	9,039	10,173
Travelling charges	30	10
Postage ditto	300	395
	34,108	77,000
Deduct for rounding ...	108	.....
Total ...	34,000	77,000

ORDER.—Ordered that a copy of the above resolution, with a copy of the budget estimate, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Secretary to the Government of Bengal.

No. 3049.

COPY forwarded to the Board of Revenue for information.

No. 3050.

COPY forwarded to the Accountant-General for information.

No. 3051.

COPY forwarded to the Revenue Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 12th November 1879.

D. E. J.—Reg. No. 9392—20-11-79.

STAMP BUDGET, 1880-81.

BENGAL PROVINCIAL SERVICES BUDGET-ESTIMATE OF RECEIPTS FOR 1880-81.

No. 1726C, dated Calcutta, the 17th October 1879.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 10.—STAMPS.

REVENUE AND RECEIPTS.	Budget-estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
SALE OF GENERAL STAMPS.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
One-anna stamps for receipts and cheques	2,02,849		2,02,849		2,30,000	1,85,905		76,839	
Bills-of-exchange or hoondies	1,18,156		1,18,156		1,04,000	1,03,538		44,122	
Other general stamps	28,08,611		28,08,611		26,41,000	24,93,491		12,69,338	
Total ...		31,29,616		31,29,616	29,75,000	27,82,734		13,90,299	
SALE OF COURT FEES STAMPS ...	.....	77,84,857	... ..	77,84,857	75,53,000	78,16,771		36,03,828	Local figures as accepted by the Board of Revenue with the addition of the estimate for Doomka, which is not forwarded through the Board. No explanation has been given by the Board to account for the expected large increase.
	.....	—759							
SALE OF PLAIN PAPER FOR COURT FEES STAMPS.	.. ...	1,64,929	.....	1,64,929	1,61,000	1,64,867		75,040	
DUTY ON IMPRESSING DOCUMENTS	.....	4,522	.....	4,522	4,000	3,701		2,935	
FINES AND PENALTIES	.....	15,729	.....	15,729	15,000	15,671		6,436	
MISCELLANEOUS	.....	1,106	.....	1,106	2,000	946		1,232	
				1,11,00,759					
Deduct for rounding ...	.....	.....	.....	759					
Total ...	.....	1,11,00,000	.. ...	1,11,00,000	1,07,00,000	1,07,84,590		50,79,770	

Net increase in 1880-81—Rs. 4,00,000.

Bengal Provincial Services Budget-estimate of Expenditure for 1880-81.

Grant 12.—Stamps.

Expenditure.	Budget-estimate. 1880-81.	Budget-estimate. 1879-80.	Increase.	Decrease.	[illegible]	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	[illegible]	Rs.		Rs.	
Superintendence	67,500	69,000	.....	1,500	67,500	67,792		29,604	
Charges for the sale of general stamps ...	86,939	79,000	7,939	.....	86,939	78,646		38,849	
Ditto on sale of court fees stamps ...	99,264	96,000	3,264	.....	[illegible]	94,217		44,573	
Discount on sale of plain papers	10,297	9,000	1,297	.....	10,297	10,240		4,670	
Total ...	2,64,000	2,53,000	12,500	1,500	2,64,000	2,50,895		1,17,695	

Net increase in 1880-81—Rs 11,000.

Details.	Budget-estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks
SUPERINTENDENCE.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Numbers. 1879-80. / 1880-81. — *Salaries.*											
1 / 1 Superintendent of Stationery and Stamps.		18,000		18,000		18,000		18,000	7,500	7,500	
Establishment.											
1 / 1 Head Assistant	4,800		4,800		4,800		39,954		17,057	17,057	Some new appointments on minimum pay of the grades.
1 / 1 Storekeeper	8,400		8,400		8,400						
50 / 50 Clerks	23,568		23,568		23,976						
23 / 23 Servants	2,004		2,004		2,004						
		38,772		38,772		39,180		39,954			
Contingencies.											
Freight and packing charges	2,800		2,800		2,800		2,623			1,473	Reduced with reference to actual payments of the past two years.
One-third freight on Europe stores ...	1,000		1,000		2,000		961			543	
Cost of landing stamp packages ...	500		500		500		563			22	
Miscellaneous	2,500		2,500		2,520		2,259			409	
	—72		—72								
		6,800		6,800		7,820		6,406		2,447	
		—72		—72							
Postage charges.											
Purchase of service stamps		4,000		4,000		4,000		3,432	2,600	2,600	
Total ...	.....	67,500		67,500	.....	69,000		67,792		29,604	
CHARGES FOR THE SALE OF GENERAL STAMPS.											
Numbers. 1879-80. / 1880-81. — *Establishment.*											
16 / 16 Clerks	7,328		7,328		7,248		10,128		3,397		Biennial increments.
12 / 12 Servants	1,032		1,032		1,032						
		8,360		8,360		8,280		10,128		3,397	
Discount on sale of stamps	73,282		73,282		65,400		64,550			33,450	Expected increase under receipts.
Contingencies and miscellaneous ...	4,924		4,924		4,960		3,796			1,829	
		78,206		78,206		70,360		68,346			
Postage charges.											
Purchase of service stamps		373		373		360		172	173		
Total charges for the sale of general stamps.		86,939		86,939		79,000		78,646		38,849	
CHARGES ON SALE OF COURT FEES STAMPS											
Discount	99,547		99,547				93,901		44,573	44,564	Ditto ditto.
	—331		—331								
Establishment for sale of stamps ...	48		48				316		8	8	
		99,595		99,595		96,000		94,217		44,572	
		—331		—331							
Total ...		99,264		99,264		96,000					
DISCOUNT ON SALE OF PLAIN PAPERS	.....	10,297	.....	10,297		9,000	10,240	10,240	4,670	4,670	The allotment under this head will not apparently cover the expenditure this year.

T. A. G.—Reg. No. 8974—10-11-79.

STAMP BUDGET, 1880-81.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD NOVEMBER 1879.

RESOLUTION.

READ—

Memorandum No. 1726C, dated 17th October 1879, from the Accountant-General, submitting the budget-estimates of Receipts and Expenditure of the Stamp Department for 1880-81.

RECEIPTS.

THE total revenue from "stamps" in 1878-79 amounted to Rs. 1,07,84,590, and the budget-estimate for the current year is Rs. 1,07,00,000. The Board have submitted an estimate for 1880-81 at Rs. 1,11,00,000, the details of which are as follows:—

	Rs.	Rs.
Sale of general stamps—		
One-anna stamps for receipts and cheques ...	2,02,849	
Bills-of-exchange	1,18,156	
Other general stamps	28,08,611	
		31,29,616
Sale of court-fees stamps		77,84,857
Do. of plain paper for court-fees stamps		1,64,929
Duty on impressing documents		4,522
Fines and penalties		15,729
Miscellaneous		1,106
Total ...		1,11,00,759

or, in round numbers, 1,11,00,000.

As the land-registration work will be virtually completed, the receipts on this account must be expected to decline, and therefore the Lieutenant-Governor accepts the Board's estimate, and the budget-estimate of "receipts" for 1880-81 will thus stand at Rs. 1,11,00,000 in round numbers.

EXPENDITURE.

The following table compares the estimated expenditure for 1880-81 with the sanctioned grant for the current year and the actuals of 1878-79:—

	Estimate, 1880-81.	Actuals, 1878-79.	Sanctioned grant. 1879-80.
	Rs.	Rs.	Rs.
Superintendence	67,500	67,792	69,000
Charges for the sale of general stamps	86,939	78,646	79,000
Ditto ditto of court-fee stamps	99,264	94,217	96,000
Discount on sale of plain paper ...	10,297	10,240	9,000
Total ...	2,64,000	2,50,895	2,53,000

There is a decrease in the provision for "Superintendence" as compared with 1879-80. The increased provision under the remaining three heads is made in consequence of the expected increase in receipts and the consequent

F
67.

increase in discount. The Lieutenant-Governor accepts the above estimates for 1880-81, and the total grant under expenditure for that year will stand at Rs. 2,64,000.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General and the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Offg. Secretary to the Govt. of Bengal.

Nos. 2964-65.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 3rd November 1879.

T. A. G.—Reg. No. 8975—10-11-79.

REGISTRATION BUDGET, 1880-81.

No. 1705C, dated Calcutta, the 15th October 1879.
Memo. by C. R. KIERNANDER, ESQ., Offg. Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAW AND JUSTICE.

15.—REGISTRATION.

Receipts.

	Local estimate, 1880-81.	Accountant-General's estimate, 1880-81.	[illegible]	Sanctioned estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 18[illegible]	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
Fees for Registering Documents ...	10,00,000	10,00,000	[illegible]	9,20,000	8,45,547		3,93,796	The Inspector-General anticipates that the receipts of the present year will reach Rs. 9,50,000, as registrations have increased in every district in consequence chiefly of the prevailing high prices, and there is no proposal for reducing the table of fees now in force. And as he sees no reason why registrations should not continue to spread during the next year also, he allows for a small increase of 5 per cent. over and above the figures of the present year.
Do. for copies of Registered documents					12,762		4,928	
Collections under Act X of 1866 ..					2,327		1,910	
Miscellaneous					9,198		3,471	
TOTAL ..	10,00,000	10,00,000	[illegible]	9,20,000	8,69,834		4,04,105	

GRANT 18.—LAW AND JUSTICES.

Expenditure.

	BUDGET ESTIMATE, 1880-81.	BUDGET ESTIMATE, 1879-80.	Increase.	Decrease.	Sanctioned [illegible] 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	[illegible]	Rs.	Rs.	Rs	
Superintendence	72,600	71,240	1,360	.....	72[illegible]	64,996		29,854	
District charges	4,49,400	4,24,560	24,840	.....	[illegible]	4,24,864		1,69,899	
Total ...	5,22,000	4,95,800	26,200	.....		4,89,860		1,99,753	

Net increase in 1880-81, Rs. 26,200.

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers. 1879-80.	Numbers. 1880-81.	DETAILS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 18	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	20,700		20,600		20,600		19,500		14,544		9,021	Full salary of the Inspector-General for ten months at Rs. 1,700 and two months at Rs. 1,800.
2	2	Inspectors ...	20,400		20,400		20,400		20,400		20,699		8,780	
				41,100		41,000		41,000		39,900	35,243		17,801	
		Establishment.												
18	18	Clerks	14,592		14,592		14,592		14,424		15,044		6,255	Annual increments.
11	11	Servant	744 168		912		912		902					
		Temporary establishment ...	250		250		250		.....		212		126	For extra clerks employed in the office of the Inspector-General. The charge has hitherto been met from the provision for temporary establishment under "District charges."
				15,586 168		15,754		15,754		15,336	15,256		6,381	
		Contingent Charges.												
		Office and ground rent ...	6,060		6,060		6,060		6,090		6,021		2,671	
		Petty construction, &c. ...	.....		.....		.....		.....		10		.....	
		Office expenses and miscellaneous	2,400		1,980		1,980		2,014		1,138		365	The Inspector-General estimates for the full amount sanctioned in Bengal Government letter No. 5806, dated 19th October 1865; but judging from actuals of the past two years, it is not likely to be required.
				8,460		8,040		8,040		8,104	7,169		3,036	
		Travelling Charges.												
		Travelling allowances ...		7,000		7,000		7,000		7,000	6,801		2,360	
		Postage Charges.												
		Service Postage Stamps ...		900		800		800		900	527		276	A slight reduction with reference to the actuals of the past two years.
		Total Superintendence ...		73,214		72,600		72,600		71,240	64,996		29,854	
		DISTRICT CHARGES.												
		Salaries.												
1	1	Registrar of Calcutta	7,200		7,200		7,200		7,200		7,084		3,000	
20	21	Special Sub-Registrars	30,900		39,900		30,900		27,000		34,496		13,865	For seven officers at Rs. 200, one at Rs. 150, two at Rs. 100, and eleven at Rs. 75. The Inspector-General explains that he sees no prospect of the special Sub-Registrar of Durbhunga, whose post Government proposed to abolish before March 1878, being provided with an appointment elsewhere, and his pay has therefore been estimated for. The office at Monghyr has been re-opened as a temporary measure, but it is not known how long it may be necessary to keep the present officer there before he is provided for elsewhere. The Sub-Registrar at Barrisal has also been provided for, as he is not to be appointed a Deputy Magistrate.
		Sub-Registrars' commission ...	2,90,000		2,90,000		2,90,000		2,75,000		2,65,418		1,03,903	The Inspector-General considers that the grant for commission this year will be fully expended, and accordingly provides for a small increase of 5 per cent.
				3,28,100		3,28,100		3,28,100		3,09,200	3,06,998		1,20,768	
		Establishment.												
		Clerks ... ... Servants	91,272		91,272		91,272		84,048 3,312		88,550		37,996	According to the scale sanctioned in Government orders No. 214, dated 14th March 1879, No. 3084, dated 18th August 1879, No. 675, dated 7th February 1879, and No. 2690, dated 10th July 1879.
		Temporary establishment ...	7,250		5,000		5,000		4,000		4,064		1,081	A larger amount will be required under this head as the Inspector-General states that the increase of registrations has been so general that extra establishments have been required for almost every office.
				98,522		96,272		96,272		91,360	92,614		39,077	

70.

GRANT 18.—LAW AND JUSTICE—*concluded.*

DETAILS.	Local estimate, 1880-81		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 18	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
DISTRICT CHARGES—*continued.*												
Contingent Charges.												
Office and house rent	.....		.....		.....		.....		.....		.....	
Office expenses and miscellaneous	15,000		15,000		15,000		14,000		17,512		6,804	Increased with reference to actuals.
			528		528						21	
Petty construction and repairs	3,000		2,500		2,500		2,500		1,181		256	The allotment for the present year under this head seems sufficient to meet probable requirements.
		18,000		17,500		17,500		16,500	18,693		7,081	
				528		528						
Travelling Expenses.												
Travelling allowances		4,000		4,000		4,000		4,000	3,636		1,789	
Postage Charges.												
Service postage stamps ...		3,000		3,000		3,000		3,500	2,923		1,184	
Total ...		4,51,622		4,49,400		4,49,400		4,24,560	4,24,864		1,69,899	

W. M. E.—Reg. No. 10265—10-12-79.

7/.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD DECEMBER 1879.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1705C, dated 15th October 1879, submitting the annual estimates of the Registration Department for the year 1880-81.

Receipts.

THE sanctioned estimate for the current year is Rs. 9,20,000. The actuals for the first five months have amounted to Rs. 4,04,105. The Inspector-General of Registration anticipates that the receipts during the current year will reach Rs. 9,50,000; and, as there is a prospect of registration continuing to develope, he estimates the receipts during 1880-81 at Rs. 10,00,000, allowing a small increase of 5 per cent. over and above the figures for the current year. This estimate may be accepted.

Expenditure.

2. Under the head of "Superintendence," the estimate of the Accountant-General, amounting to Rs. 72,600 for 1880-81, against Rs. 71,240, the sanctioned estimate for the current year, is accepted.

3. Under the head of "District charges," Rs. 30,900 has been estimated on account of salaries to special sub-registrars, against Rs. 27,000, the sanctioned estimate for the current year. This increased provision will be required to pay 21 special sub-registrars, as shown in the margin. One or two of the special sub-registrars drawing fixed salaries may be provided for in some other department by next year; but it is quite possible, on the other hand, that one or two, or even more, special sub-registrars may be required as the work increases at places where there are now only ex-officio sub-registrars. The estimate for salaries of special sub-registrars, amounting to Rs. 30,900, is therefore sanctioned.

		Rs.
7 Special sub-registrars at Rs. 200 each	...	1,400
1 Special sub-registrar at „ 150	...	150
2 Special sub-registrars at „ 100 „	...	200
11 Ditto ditto at „ 75 „	...	825
		2,575
		× 12
		30,900

4. 'Commission' to sub-registrars has been estimated at Rs. 2,90,000, against the sanctioned estimate of Rs. 2,75,000 for the current year. The Inspector-General thinks that the grant this year will be fully expended; but as the actuals for the first five months amounted to Rs. 1,03,903, it appears unlikely that the expenditure will reach the sum anticipated. The actuals of 1878-79 for commission were only Rs. 2,65,418. As a matter of fact commission does not increase in proportion to the receipts; and taking into consideration the facts (1) that the excessive incomes drawn by some rural and special sub-registrars in 1878-79 are no longer allowed, (2) that the Inspector-General now regularly reports all cases in which the estimated commission of sub-registrars is much exceeded, and (3) that there is every probability of the principle adopted for the remuneration of special sub-registrars being applied to rural sub-registrars, the estimate of Rs. 2,90,000 as commission on receipts amounting to ten lakhs may be regarded as ample.

72.

5. The Accountant-General's figures under the other heads call for no remarks and are accepted.

6. In accordance with the above remarks, the estimates for 1880-81 will stand thus:—

		Rs.
Receipts		10,00,000
Expenditure.		
	Rs.	
Superintendence	72,600	
District charges	4,49,400	
		5,22,000
Estimated surplus of receipts over expenditure		4,78,000

ORDER.—Ordered that a copy of the estimates and of this Resolution be forwarded to the Inspector-General of Registration, to the Accountant-General, and to the Judicial Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 3202-4.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 3rd December 1879.

W. H.—Reg. No. 10266—10-12-79.

BUDGET ESTIMATE OF ADMINISTRATION, 1880-81.

No. 1873C, dated Calcutta, the 25th November 1879.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 16.—ADMINISTRATION.

	Budget estimate, 1880-81.	Sanctioned grants in round numbers, 1880-81.	Budget estimate, 1879-80.	Increase.	Decrease.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary of Lieutenant-Governor ...	96,000	96,000	96,000	.....	.....	1,09,021	98,000	49,806	
Staff and Household of Lieutenant-Governor	36,000	36,000	34,500	.....	.....	39,963	34,500	19,578	
Tour expenses	50,000	50,000	50,000	.....	.....	45,663	45,000	25,539	
Legislative Council	24,600	24,600	24,600	.....	.....	24,205	24,000	10,988	
Civil Secretariat	3,90,400	3,90,072	3,89,400	1,000	.....	3,99,842	3,99,000	2,05,349	
Board of Revenue	2,65,400	2,65,400	2,63,500	1,900	.....	2,60,892	2,58,000	1,34,467	
Commissioners	4,74,700	4,74,700	4,59,800	14,900	.....	5,00,236	4,88,000	2,30,972	
Provincial Establishments in Imperial Offices	86,900	86,900	1,02,030	.....	15,130	97,236	93,500	46,806	
Petty Provincial Establishment* ...	.....	.....	5,170	.....	5,170	.....	.....	.....	
Add for rounding ...	.....	328	.....	.....	.....	.....	.....	.....	
Total ...	14,24,000	14,24,000	14,25,000	17,800	20,300	14,77,008	14,40,000	7,23,505	

Net decrease in 1880-81, Rs. 1,000.

* To be shown under "30, Miscellaneous" in future estimates and in accounts.

Numbers. 1879-80.	Numbers. 1880-81.	DETAIL.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LIEUTENANT-GOVERNOR.											
		Salary	1,00,000		1,00,000		1,00,000		96,000		.....	48,000	
		Deduct—Civil Service Annuity ...	4,000		4,000		4,000		.....		.....	1,806	
		Salary of Chief Commissioner, Assam	.....		.....		.....		8,521		.....	.....	
		Salary of Chief Commissioner, British Burma	.....		.....		.....		4,500		.....	.....	
		Total Lieutenant-Governor ...		96,000		96,000		96,000		1,09,021	98,000	49,806	
		STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.											
		Salary.											
1	1	Private Secretary, including military pay and house rent	15,634		15,634		15,634		14,560		.....	7,460	
		Deduct—Civil Service Annuity ...	.....	15,634	.....	15,634	.....	15,634	.....	14,560	.....	.....	
											.....	7,460	
		Establishment.											
15	15	Establishment of the Private Secretary	5,160		5,160		5,160		5,016		.....	2,699	
		Establishment expenses at Rs. 500 per mensem ...	6,000		6,000		6,000		6,000		.....	3,000	
		Temporary establishment	.....	11,160	.....	11,160	.....	11,160	441	11,457	.....	210	
											.....	5,909	
		Contingent Charges.											
		Furniture allowance	4,500		4,500		3,000		11,000		.....	4,500	Increased allowance for renewal fund; sanctioned in orders of Government of India, Financial Department, No. 1461, dated 29th March 1879.
		Contingencies and miscellaneous	3,000		3,000		3,000		1,373		.....	382	
		Maintenance of furniture in the *Shrubbery* at Darjeeling ...	1,200		1,200		1,200		1,200		.....	1,200	
		Value of mathematical stores ...	.....	8,700	.....	8,700	.....	7,200	136	13,709	.....	.....	
											.....	6,082	
		Postage Charges.											
		Purchase of service postage stamps	506	506	506	506	505	506	237	237	.....	127	
		Total Staff and Household, &c.		36,000		36,000		34,500		39,963	34,500	19,578	

GRANT 16.—ADMINISTRATION.—*Continued.*

Numbers 1879-80.	Numbers 1880-81.	DETAIL.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		TOUR EXPENSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Tour allowances											
		Travelling allowances											
		Deputation allowances											
		Contingencies and miscellaneous	50,000		50,000		50,000		45,663		.....	25,539	
		Value of medical stores											
		Service postage stamps											
		Total Tour Expenses ...		50,000		50,000		50,000		45,663	45,000	25,539	
		LEGISLATIVE COUNCIL.											
		Salary.											
1	1	Secretary	12,000		12,000		12,000		12,000		.....	5,523	
				12,000		12,000		12,000		12,000			
		Establishment.											
4	4	Clerks	8,340		8,340		8,340		9,556		.....	4,828	
15	15	Servants	1,236		1,236		1,236						
		Temporary establishment	.....				.....		36		.....	96	
				9,576		9,576		9,576		9,592		4,924	
		Contingencies.											
		Contingencies and miscellaneous	2,024		2,024		1,724		2,118		.....	391	
		Service postage stamps	1,000		3,024		1,300		495		.....	150	
				3,024				3,024		2,613			
		Total Legislative Council ...		24,600		24,600		24,600		24,205	24,000	10,988	
		CIVIL SECRETARIAT.											
		Salaries.											
3	3	Secretaries	1,10,000		1,10,000		1,10,000		1,35,525			73,887	
		Junior Secretary ...	.....		.....		.....						
2	2	Under-Secretaries.	24,000		24,000		24,000						
1	1	Assistant Secretary	9,600		9,600		9,600		9,600			6,175	
			1,43,600		1,43,600		1,43,600		.....				
		Deduct—Civil Service Annuity ...	5,360		5,360		5,360		.....				
				1,38,240		1,38,240		1,38,240		1,45,125		80,062	
		Establishment.											
106	106	Clerks including Registrars, Personal Assistant and Head Assistants	1,90,000		1,90,000		1,87,341		1,89,984			93,880	Increase due to annual increments of Assistants.
84	84	Servants	6,756		6,756		6,756						
		Temporary Establishment	12,000		12,000		12,000		13,680			8,700	
				2,08,756		2,08,756		2,06,097		2,03,664		1,02,580	
		Contingencies.											
		Purchase of books and periodicals	2,000		2,000		1,000		6,406			2,568	I have explained demi-officially how the actuals of this year come up to much over the estimate.
		Subscriptions to newspapers, gazettes, &c.	1,200		1,200		1,200		517			220	
		Office expenses and miscellaneous (including State contingencies)	12,788		12,788		13,975		14,160			5,656	
		Petty construction and repairs ...	.....		.....		788		6			.....	
		One-third freight on stores ...	.....		.....		.....		77			.....	
		Stores from England	.....		.....		.....		61			.....	
				15,988		15,988		16,963		21,227		8,444	
		Travelling Expenses.											
		Travelling allowances	.....		.....		.....		1,136			1,174	
		Postage Charges.											
		Purchase of service postage stamps	7,000	7,000	7,000	7,000	7,000		7,657			3,456	
		Total ...	.....	3,69,984		3,69,984	.....	3,68,300	.....	3,78,809		1,95,716	

GRANT 16.—ADMINISTRATION.—*Continued.*

Numbers 1879-80	Numbers 1880-81	Detail	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...											
		TRANSLATOR'S DEPARTMENT.											
		Salaries.											
1	1	Bengali Translator (including office and house rent)...	7,200		7,200		9,360		12,921			5,561	A separate officer has been appointed as librarian, and the pay of the Translator fixed on a progressive scale.
4	4	Ooriya Translator and Establishments	4,128		4,118		3,864						Annual increments.
				11,328		11,318		13,224		12,921		5,561	
		Establishment.											
		Library Establishment	.....				2,940		7,284			3,068	A special allowance of Rs. 20 per mensem has been sanctioned for the head pundit under orders of Government of Bengal, No. 952, dated 29th September 1879.
		Establishment for the supervision of the Native Press	4,560		4,560		4,392						
				4,560		4,560		7,332		7,284			
		Contingencies.											
		Miscellaneous	318		.....		470		737			230	
		Purchase of service postage stamps	70		70		74		91			51	
			388			70	544		828			281	
		Total ...	.....	16,276		15,948		21,100		21,033			
		Librarian's Department.											The duties of the Bengal Library have been removed from the Translator and a separate office rented under Resolution of the Government of Bengal, General Department, No. 296T, dated 5th June 1879.
		Librarian and establishment ...	3,900		3,900		.....		.....			695	
		Miscellaneous	240		240		.....		.....			28	
		Total ...	.....	4,140		4,140	.....	.....	.....	.....		723	
		Total Civil Secretariat ...	.....	3,90,400		3,90,072		3,89,400		3,99,842	3,99,000	2,05,349	
		BOARD OF REVENUE.											
		Salaries.											
2	2	Members at Rs. 4,000 each per mensem ...	96,000		96,000		96,000		83,402			51,723	
1	1	Secretary ...	30,000		30,000		30,000		55,169			23,188	
1	1	Junior Secretary ...	21,600		21,600		21,600						
			1,47,600		1,47,600		1,47,600		.....			74,911	
		Deduct—Civil Service Annuity ...	5,904		5,904		5,904		.....			.....	
				1,41,696		1,41,696		1,41,696		1,38,571		74,911	
		Establishment.											
96	97	Clerks ...	1,08,665		1,08,665		1,06,723		1,09,474			55,029	Annual increments and an additional clerk sanctioned by Government, pending revision of the Board's establishment.
70	70	Servants ...	5,592		5,592		5,592						
		Provincial establishment ...	2,500		2,500		2,500		2,481			1,242	
		Temporary establishment ...	.....		.....		.....		123			.....	
				1,16,757		1,16,757		1,14,815		1,12,078		56,271	
		Contingencies.											
		Office expenses and miscellaneous	3,887		3,887		3,929		7,212			2,265	
		Travelling allowances	1,000		1,000		1,000		1,237			190	
		Petty construction and repairs...	60		60		60		.....			6	
		One-third freight on stores ...	.....		.....		.....		4			.....	
				4,947		4,947		4,989		8,453		2,461	
		Postage Charges.											
		Purchase of service postage stamps	.....	2,000		2,000	.....	2,000	.....	1,790			
		Total Board of Revenue ...	.....	2,65,400		2,65,400	.....	2,63,500	.....	2,60,892	2,58,000	1,34,467	

76

GRANT 16.—ADMINISTRATION.—*Concluded.*

Numbers. 1879-80.	Numbers. 1880-81.	DETAIL.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		COMMISSIONERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
8	8	7 Commissioners at Rs. 2,916 each, and one at Rs. 2,500 per mensem ...	2,75,000		2,75,000		2,75,000		3,18,153			1,48,559	Leave and acting arrangements often cause the actuals to exceed the calculation of salary.
1	1	Ditto for Non-Regulation Provinces at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
			3,05,000		3,05,000		3,05,000						
		Deduct—Civil Service Annuity ...	12,200		12,000		12,200		.....				
				2,92,800		2,92,800		2,92,800		3,18,153		1,48,559	
		Establishment.											
129	129	Clerks, Dufterdars, Sheristadars, and others ...	78,697		78,697		79,560		88,120			43,041	Reduction of pay in Rajshahye Commissioner's office under orders of Government of Bengal, No. 402, dated 15th February 1879, part of which is required for biennial increments.
149	148	Servants* ...	9,900		9,900		9,960						*A mallee attached to the circuit-house transferred to that head.
		Temporary establishment ...	500		500		500		839			471	
		Provincial establishment ...	12,592		12,592		12,892		839			6,087	Reduction in Rajshahye as noted above.
		Educational establishment ...	6,180		6,180		6,480		12			2,931	
				1,07,869		1,07,869		1,09,392		1,01,040		52,530	
		Contingencies.											
		Value of mathematical instruments	.....		.....		.....		372			93	The removals of three Commissioners caused considerable expenditure in 1878-79 under office expenses and miscellaneous.
		Ground rent	116		116		116		.....			.....	
		Office and house rent	4,800		4,800		5,271		6,277			3,449	
		Cost of country stationery‡ ...	.....		.....		1,160		779			.....	The Rajshahye Commissioner's office is now located in a Government building, against which there is an increase for the Presidency Commissioner.
		Office expenses	9,704		9,704		8,360		22,241			9,566‡	
		Miscellaneous	4,976		4,976		3,430		13			61	New tents for Bhagulpore and Chota Nagpore Commissioners. A larger amount required by Commissioner of Rajshahye.
		Petty construction and repairs	670		670		539						First provision for the steamers under the Commissioners of Dacca and Chittagong.
		Hire of steamers and cost of coal	15,000		15,000		.....		13,553			.....	The Chittagong steamer costs about Rs. 11,000 a year without coals. The receipts are credited under XXIII, Miscellaneous.
				35,266		35,266		18,876		43,235		13,169	‡Conveyance of two new tents, and increase for Patna Commissioner with reference to past actuals.
		Travelling Expenses.											
		Travelling allowances	.....		.....		.....		.....				
				32,075		32,075		32,282		30,897		13,739	
		Postage Charges.											
		Purchase of service postage stamps	.....		.....		.....		.....				
				6,690		6,690		6,450		6,911		2,975	
		Total Commissioners ...	.....	4,74,700		4,74,700		4,59,800		5,00,236	4,88,000	2,30,972	
		PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES.											
		Office of Account and Audit ...	.....		.....		.....		.....		.....	15,404	Estimate fixed according to the percentage of cost between Imperial and Provincial.
				30,182		30,182		31,200		28,808			
		General Management of Wards' and other Estates.											
		Proportion of cost of establishment in Controlling and Account Offices	.....				380		.....		.....	.....	This adjustment will no longer be made, the expenditure on account of the estates not being under local funds.
		Clerks	46,277		46,277		56,580		58,508		.....	28,502	Some estates to be released next year, and new appointments made on minimum pay.
		Servants	1,068		1,068		1,450						
		Commission on collection ...	.....		.....		1,180		20		.....	.....	
		Stationery	3		3		2,320		.....		.....	.....	
		Service postage stamps	3,512		3,512		4,150		4,068		.....	1,002	Some estates will be released next year.
		Miscellaneous	4,807		4,807		2,760		5,054		.....	1,791	
		Travelling allowances	1,054		4,054		1,430		778		.....	107	
		Office rent	.....		.....		580		.....		.....	.....	This provision was for the Rajshahye Commissioner's office which is now held in a Government building.
				56,718		56,719		70,830		68,428		31,402	
		Total Provincial Establishments, &c.		86,900		86,900		1,02,030		97,236	93,500	46,806	

W. H.—Reg. No. 10967—27-12-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 26TH DECEMBER 1879.

RESOLUTION.

READ—

Memorandum No. 1873C, dated the 25th November 1879, from the Accountant-General, submitting the estimate of expenditure under Head 16, Administration, for the year 1880-81.

The estimate submitted by the Accountant-General for 1880-81 provides for an expenditure of Rs. 14,24,000, against a sanctioned grant of Rs. 14,25,000 for the current year, as shown in the following table :—

	Accountant-General's estimate, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.
Salary of the Lieutenant-Governor ...	96,000	96,000
Staff and household of the Lieutenant-Governor	36,000	34,500
Tour expenses	50,000	50,000
Legislative Council	24,600	24,600
Civil Secretariat	3,90,400	3,89,383
Board of Revenue	2,65,400	2,63,500
Commissioners	4,74,700	4,59,800
Provincial establishments in Office of Audit and Account	30,182	31,217
Management of Wards' and Attached Estates	56,718	70,830
Circuit-house charges	.....	5,170
Total ...	14,24,000	14,25,000

2. *Staff and Household of the Lieutenant-Governor.*—The increase of Rs. 1,500 under this head is due to the increased allowance of like amount sanctioned in the orders of the Government of India, Financial Department, No. 1461, dated the 29th March 1879, for the repair and maintenance of the public furniture, &c., at the residence of the Lieutenant-Governor at Belvedere. The estimate is passed.

3. *Civil Secretariat.*—The grant under this head comprises the following charges :—

	Grant, 1879-80.	Accountant-General's estimate, 1880-81.
	Rs.	Rs.
Bengal Secretariat	3,68,283	3,69,984
Translator's Department	21,100	16,276
Librarian's Department	.....	4,140
Total ...	3,89,383	3,90,400

The estimate of Rs. 16,276 for the Translator's Department includes a provision of Rs. 318 on account of miscellaneous "contingencies." As there appears to be no sanction for these charges, the item has been struck out of the estimate. The estimate for the Uriya Translator has also been reduced by Rs. 10, as the increments due to the 1st and 2nd pundits for March 1881, for which this sum has evidently been provided, will not be due till April of the following year. In other respects the Accountant-General's estimate under this head is accepted, and the grant for 1880-81 will stand at Rs. 3,90,072.

4. *Commissioners.*—Under the sub-heads "Office expenses" and "Miscellaneous" there is an increase of Rs. 2,890 over the estimate of the current year. This is chiefly due to provision made for the purchase of new tents for the Commissioner of Chota Nagpore and the Collector of Bhagulpore. The estimate is passed. There is also a provision of Rs. 15,000 made for the first

time in this estimate on account of the hire of steamer under the Commissioner of Chittagong and the cost of coal for it and for that under the Commissioner of Dacca. This item is also passed, and the Accountant-General's estimate under this head is accepted.

5. *General management of Wards' and Attached Estates.*—A provision of Rs. 56,718 has been made for 1880-81, against Rs. 70,830, the sanctioned grant for the current year. The decrease is mainly due to the fact that the Durbhunga and Paikpara Estates have, along with others, been released on the minors attaining their majority. A corresponding decrease in the estimate of receipts has been made under VI, Provincial Rates. The estimate is passed.

6. *Circuit-house charges.*—In the order of the Government of India, Financial Department, No. 1503, dated the 31st March 1879, passed on the estimates of revenue and expenditure for 1879-80, these charges were transferred from 8, Provincial Rates, to 16, Administration. No provision has been made by the Accountant-General in the present estimate on account of these charges. It is understood that they will be included under Grant 30, Miscellaneous.

7. Subject to the above remarks, the Lieutenant-Governor accepts the Accountant-General's estimates under all the sub-heads, and the grant for 1880-81 will stand as follows :—

	Sanctioned grant, 1880-81. Rs.
Salary of the Lieutenant-Governor	96,000
Staff and household of the Lieutenant-Governor	36,000
Tour expenses	50,000
Legislative Council	24,600
Civil Secretariat	3,90,072
Board of Revenue	2,65,400
Commissioners	4,74,700
Provincial establishments in Office of Account and Audit ...	30,182
Management of Wards' and Attached Estates	56,718
	14,23,672
Add for rounding ...	328
Total Grant ...	14,24,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Board of Revenue, to the Private Secretary to His Honor the Lieutenant-Governor, and to the Revenue, General, Judicial, Political, and Legislative Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 3434-41.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 26th December 1879.

C. E. G.—Reg. No. 10968—27-12-79.

No. 2942, dated Calcutta, the 29th October 1879.

From—Baboo Rajendra Nath Mitra, Asst. Secy. to the Govt. of Bengal, Financial Department,

To—The Accountant-General, Bengal.

With reference to your letter No. 315C, dated the 1st July last, I am directed to forward herewith the budget-estimate of expenditure of the Bengal Secretariat for 1880-81.

No. 2943.

Copy, with copy of the estimate, forwarded to the Accountant, Bengal Secretariat, for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Assistant Secretary to the Govt. of Bengal.

Calcutta,
The 29th October 1879.

Budget-estimate of Expenditure for the Bengal Secretariat for 1880-81.

Numbers.		Description of items.	Actuals for 1878-79.	Sanctioned grant for 1879-80.		Budget-estimate for 1880-81.	
1879-80.	1880-81.			Details.	Totals.	Details.	Totals.
			Rs.	Rs.	Rs.	Rs.	Rs.
2	2	Secretaries at Rs. 3,333-5-4 each per mensem ...		80,000		80,000	
1	1	Secretary at Rs. 2,500		30,000		30,000	
2	2	Under-Secretaries at Rs. 1,000 each		24,000		24,000	
1	1	Assistant Secretary at Rs. 800		9,600		9,600	
					1,43,600		1,43,600
		Deduct subscriptions to Civil Service Annuity at 4 per cent....			5,360		5,360
					1,38,240		1,38,240
		Establishment.					
		Assistants, including Registrars and Copyists	1,80,709	1,87,341		1,90,000	
		Servants	6,608	6,756		6,756	
		Temporary establishment	14,841	12,000		12,000	
					2,06,097		2,08,756
		Contingent charges.					
		Purchase of books and periodicals	1,828	1,000		2,000	
		Subscription to newspapers and gazettes ...	1,197	1,200		1,200	
		Office expenses and miscellaneous (including State contingencies)	10,049	13,958		12,000	
					16,158		15,200
		Postage charges.					
		Service postage stamps	5,868	.....	7,000	.....	7,000
		Tour expenses	.....	.....	25,000	.....	25,000
		Charges for the maintenance of the telegraph lines from Belvedere to this Secretariat and the Public Works Department, Bengal ...	.....	.....	788	.....	788
		Total ...	.....	.....	3,93,293	.....	3,94,964
		Net increase ...	.....	.....	.....	.....	1,701

Calcutta,
The 29th October 1879.

Asst. Secy. to the Govt. of Bengal.

T. A. G.—Reg. No. 9217—10-11-79.

ANNUAL ESTIMATES, MINOR DEPARTMENTS, 1880-81.

Bengal Provincial Services Budget Estimate of Minor Departments for 1880-81.

No. 1964C, dated Calcutta, the 10th December 1879.
Memo. by J. Westland, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

XIV.—Minor Departments.

RECEIPTS.

Budget Estimate, 1880-81.

	Budget estimate, 1880-81.	Sanctioned estimate, 1880-81.	Sanctioned estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Emigration fees (Act VII of 1871)	16,000	16,000	16,000	11,318	10,000	5,851	
Fees for Native Civil Service examinations	...	.....	50	14	.....	.....	
Botanical Garden receipts	1,000	1,000	1,000	1,609	1,000	17	
Cinchona Plantations:—							
Sale of cinchona alkaloids	1,09,000	1,42,000	1,09,950	1,12,513	1,10,000	34,233	
Total ...	1,26,000	1,59,000	1,27,000	1,25,454	1,21,000	40,101	

Net decrease in 1880-81—Rs. 1,000.

Grant 17.—Minor Departments.

EXPENDITURE.

	Budget estimate, 1880-81.	Budget estimate, 1879-80.	Increase.	Decrease.	Sanctioned grant, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Examinations	800	800	.....	.....	800	495	500	126	
Emigration	25,000	24,800	200	.....	25,000	25,390	24,800	12,184	
Cinchona Plantations	1,15,225	1,06,430	8,795	.....	1,59,189	90,804	95,000	44,536	
Donation to Scientific Societies, &c. ...	8,400	8,400	.....	.....	8,400	9,200	8,400	4,201	
Public Exhibitions and Fairs	750	750	.....	.....	750	1,669	750	15	
Miscellaneous	.....	.....	.....	.....	.....	500	3,500	3,267	
Model Farms	.....	.....	.....	.....	.....	20	.....	.....	
Botanical and other public gardens ...	94,230	1,00,150	.....	5,920	94,230	86,034	95,000	38,480	
Provincial statistics	1,360	1,000	360	.....	1,000	1,786	1,300	630	
Registration of River-borne traffic ...	17,510	15,230	2,280	.....	16,966	18,462	16,000	7,426	
Ditto of Railway traffic	645	.....	645	.....	645	.....	700	334	
Provincial Museums	19,000	10,000	9,000	.....	19,000	9,859	16,000	5,301	
Rents, rates and taxes	900	1,260	.....	360	900	1,075	900	428	
Petty construction and repairs	180	180	.....	.....	180	61	150	9	
					3,26,160				
Deduct for rounding ...	.....				160				
Total Provincial ...	2,84,000	2,69,000	21,280	6,280	3,26,000	2,45,356	2,63,000	1,16,937	

Net increase in 1880-81—Rs. 15,000.

Detail.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Emigration.											
Numbers. 1879-80. / 1880-81. — Charges under Act XIII of 1864.											
Salaries.											
1 / 1 Protector of Emigrants, ⅔ths salary	9,504		9,504		9,504		16,421			7,647	Annual increment.
1 / 1 Personal Assistant, ⅔ths salary	2,880		2,880		2,736						
1 / 1 Medical Inspector ...	3,600	15,984	3,600	15,984	3,600	15,840		.....			
Establishment.											
24 / 24 Establishment, ⅔ths charges	.....	6,652	.....	6,652	.....	6,652		6,634		3,301	
Contingent Charges.											
Office expenses and miscellaneous ...	.....	900	.....	900	.....	852		688		372	
Travelling allowance								316		168	
House rent	.....	1,284	.....	1,284	.....	1,276		1,243		653	
Postage Charges.											
Purchase of service postage stamps ...	.....	180	.....	180	.....	180		88		43	
Total Emigration ...		25,000		25,000		24,800		25,390	24,800	12,184	

81.

GRANT 17.—MINOR DEPARTMENTS.—*continued.*

DETAIL.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CINCHONA PLANTATIONS.											
Numbers. 1879-80. / 1880-81. — PLANTATION ACCOUNT.											
Salaries.											
1 / 1 Head Gardener (including pony allowance) ...	5,760		5,760		5,760		10,096			5,145	
1 / 1 Second Gardener ...	3,180		3,180		3,180						
2 / 2 Assistant Gardeners ...	4,020		4,020		4,020						
1 / 1 European assistant ...	2,400		2,400		2,400						
		15,360		15,360		15,360		10,096			
Establishment.											
Native establishment for plantations ...	47 658		47,922			47,658		46,655		21,610	
Temporary establishment	.....		.....								
		47,658		47,922							
Contingent Charges.											
House rent for Superintendent at Darjeeling	2,025		2,025		2,030		.....				
Freight on stores from England	.....		.....		.....		.....			10	
Miscellaneous	8,000		8,000		6,000		4,841			6,960	The Quinologist says that the present amount is insufficient.
Petty construction and repairs	.....		.....		.....		456				
Stores from England	.....		.....		.....		886				
Cost of medical stores	.....		.....		.....		447				
		10,025		10,025		8,030		6,630		6,970	
Postage Charges.											
Service postage stamps	.....	182	.....	182	.....	182		143		10	
		73,225		73,489		.....		.....			
Numbers. 1879-80. / 1880-81. — MANUFACTURING ACCOUNT.											
Salaries.											
1 / 1 Quinologist	.....	13,500	.....	7,200	.....	6,700		4,489		2,598	Provision for an independent officer, as the appointment of Quinologist is no longer to be conjoined with that of Professor of Chemistry.
Establishment.											
Native establishment for the Quinologist	.....	2,500	.....	2,500		2,500		.....			
Contingent Charges.											
Laboratory and manufacturing charges	25,000		25,000		25,000		8,053			7,835	
Cost of a factory at Calcutta	.....		50,000		.....		.....				
Miscellaneous	500		500		500		10,984				
Petty construction and repairs	.....		.....		.....		.....			159	
One-third freight on stores...	.....		.....		.....		140				
Cost of medical stores	.....		.....		.....		.....			21	
Stores from England	.....		.....		.....		3,098				
		25,500		75,500		25,500		22,275			
Travelling Expenses.										8,015	
Travelling allowances	.....	300	.....	300		300		516		8,188	
Postage Charges.											
Purchase of service postage stamps ...	.....	200	.....	200		200		.....			
		42,000		85,700		.....		.....			
Total Cinchona Plantations ...	.....	1,15,225		1,59,189		1,06,430		90,804	95,000	44,536	
DONATIONS TO SCIENTIFIC SOCIETIES, &c.											
Agri-Horticultural Society	2,400		2,400		2,400		2,800		.....	1,200	
Asiatic Society.											
Allowance for standard and useful oriental works	6,000		6,000		6,000		6,000		.....	3,000	
One-third freight on stores	.....		.....		.....		399		.....	1	
Total Donations to Scientific Societies, &c.		8,400		8,400		8,400		9,199	8,400	4,201	
PUBLIC EXHIBITIONS AND FAIRS.											
Donation to Chota Nagpore Fair	250		250		250		.....				
Ditto Chyebassa do.	200		200		200		180				
Ditto Titalya do.	250		250		250		319				
Ditto Fureedpore do.	50		50		50		50				
Exhibitions at Paris in 1878	.....		.....		.....		836				
Contribution to Alipore Fair (Julpigoree)	.....		.....		.....		267				
Contingencies for Buxar Fair	.....		.....		.....		17			15	
Total Public Exhibitions and Fairs ...		750		750		750		1,669	750	15	
MISCELLANEOUS.											
Purchase of photographs	.....		.....		.....		.....				
Experimental factories	.....		.....		.....		.....				
Miscellaneous	.....		.....		.....		500			3,267	There is no expenditure of a recurring nature under this head. The actuals of the present year are for honorarium to Dr. Rajendra Mitter and Tobacco cultivation in Chittagong Hill Tracts.
Total Miscellaneous ...		.....		.....		.....		500	3,500	3,267	

82

GRANT 17.—MINOR DEPARTMENTS.—*continued.*

Numbers 1879-80.	Numbers 1880-81.	DETAIL.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MODEL FARMS.											
		Establishment											
		Contingent charges											
		Travelling allowances											
		Service postage stamps											
		Petty construction and repairs											
		One-third freight on stores...	.....		.....		.....		21				
		Total Model Farms ...		.....		.....		.....		21			
		BOTANICAL AND OTHER PUBLIC GARDENS.											
		Salaries.											
1	1	Superintendent ...	18,000		18,000		18,000		16,000			6,500	
1	1	Curator	4,200		4,200		4,200		8,049			3,612	
1	1	Botanical Collector ...	2,400		2,400		2,400						
1	1	Botanist for Herbarium	4,200		4,200		4,200						
1	1	Assistant Gardener ...	1,800		1,800		1,800						
				30,600		30,600		30,600		24,439		10,112	The Superintendent's estimate has been sanctioned by Government of Bengal in letter No. 248—1732GB, dated 4th November 1879.
		Establishment.											
1	1	Native Overseer ...	840		840		840						
		Native establishment...	13,807		13,807		13,807		16,852				
		Temporary establishment	2,600		2,600		2,600						
				17,247		17,247		17,247		16,852		9,207	
		Office expenses and miscellaneous ...	2,750		2,750		2,750						
		Charges for the collection and distribution of seeds	1,800		1,800		1,800						
		Manure	1,200		1,200		1,200						
		Garden improvements	3,000		3,000		6,400		17,013			11,801	Reduced by Government on financial grounds.
		Expenses for the Herbarium	1,200		1,200		2,000		267				The allotment for the present year includes a special provision of Rs. 800 for new cases.
		Library charges	1,500		1,500		1,500					290	
		Repairs of roads	2,500		2,500		3,000		91			.....	Reduced by Government.
		Cost of medical stores	.....		.....		.....		147			6	
		„ mathematical stores	.....		.....		.....		1				
		Purchase of service stamps	153		153		153		419			371	
		Travelling allowances	2,200		2,200		2,200		1,827			225	
		Stores from England	.....		.....		.....		2,099			416	
		Freight on Europe stores	.....		.....		.....		181			146	
		Grant to Monghyr Public Garden ...	.....		.....		300		.....				
		„ Zoological Gardens	.....		.....		20,000		.....			127	
		Petty construction and repairs	.....		.....		.....		977				
				16,303		16,303		21,003		22,031		13,382	
				64,150		64,150		.....		.....		.....	
		Deduct—Probable savings	.....	150		150		.....		.....		32,701	
				64,000		64,000		68,850		64,222		.....	
		GRANTS FOR PUBLIC GARDENS.											
		Grant to Zoological Gardens	20,000		20,000		20,000		20,000			.....	
		„ Monghyr Public Gardens ...	300		300		3,000		375			100	
		„ Birch Hill People's Park, Darjeeling	1,000		1,000		.....		.....			.....	See letter from Government of Bengal, Financial Department, No. 2771—1407GB, dated 8th October 1879.
				21,300		21,300		23,000		20,375		100	
		BOTANICAL GARDEN AT DARJEELING.											
		Establishment.											
		Head Gardener	3,900		3,900		3,900		400				
		Gardeners and coolies	3,000		3,000		3,000		.....			1,200	Estimate sanctioned in letter from Government of Bengal Financial Department No. 811T, dated 21st October 1879.
		Blacksmiths and carpenters	480		480		480		.....				
		Plant Collectors	300		300		300		.....				
				7,680		7,680		7,680		400		1,200	
		Contingent Charges.											
		Purchase and carriage of plants and seeds	500		500		500						
		Frames, &c.	250		250		500						
		Tools and other contingencies	500		500		820		1,037			4,479	
		Cost of carriage and erection of iron conservatory	.....		.....		1,500						
				1,250		1,250		3,320		1,037		4,479	
				8,930		8,930		11,000		1,437		5,679	
		Total Botanical Gardens ...	.....	94,230		94,230		1,00,150		86,034	95,000	38,480	
		PROVINCIAL STATISTICS.											
		Establishment for vital statistics... ...	360		.....		.....		1,001			180	For Patna and Sarun, sanctioned in letters from Government of Bengal, No. 986, dated 2nd March 1875, and No. 1259, dated 30th April 1879.
		„ for correcting and writing up census registers	1,000		1,000		1,000		785			450	
		Total Provincial Statistics ...	.....	1,360		1,000		1,000		1,786	1,300	630	
		REGISTRATION OF RIVER-BORNE TRAFFIC.											
		Establishment	16,132		14,670		14,650		15,368			7,189	According to the scale sanctioned in Resolutions of the Government of Bengal, Financial Department, No. 5467—191253, dated 4th December 1878, and No. 275, dated 5th May 1879.
		Boat establishment	.....		.....		.....		1,521			.....	
		Contingencies	1,247		1,247		580		1,482			203	
		Travelling allowances	9		9		.....		.....			.....	
		Petty construction and repairs	140		140		.....		91			28	
		Ground rent	.....		.....		.....		.....			6	
		Total Registration, &c. ...	.....	17,510		16,066		15,230		18,462	16,000	7,426	

GRANT 17.—MINOR DEPARTMENTS.—*concluded.*

DETAIL.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REGISTRATION OF RAILWAY TRAFFIC.											
Contribution to Railway Companies for traffic returns, &c.	645		645	645	.....		.....		700	334	In traffic returns on the Eastern Bengal and State Railways. See Resolution, Government of Bengal, No. 5467, dated 4th December 1878, paragraph 8.
MUSEUMS.											
Economic Museum.											
Salaries	4,800		4,800		4,800		7,034			3,507	
Establishment	2,340	7,140	2,340	7,140	2,340	7,140		7,034			
Contingent Charges.											
Office expenses and miscellaneous ...	855		855		785		787			89	
Collection of specimens, &c.	2,000		2,000		2,000		2,002			1,750	Museum removed to a rented building sanctioned in letter from Government of Bengal, No. 518T, dated 4th July 1879.
Office rents and taxes	8,930		8,930		.....		.....			5	
Service postage stamps	75		75		75		30				
Cost of mathematical stores	.....		.....		.....		5				
Freight on Europe stores	.....	11,860	.....	11,360	.....	9,860	1	9,825		1,794	
Total Provincial Museums ...		19,000	.....	19,000	.....	10,000	.....	9,857	16,000	5,301	
RENTS, RATES AND TAXES.											
Office rent	900		900								
Total Rents, &c. ...		900		900	1,260	1,260	1,075	1,075	900	428	The Meteorological Office has been removed to another building attended with a reduction of rent. See letter from Government of Bengal, No. 246, dated 10th March 1879.
PETTY CONSTRUCTION AND REPAIRS ...	.....	180	.....	190	.....	180	.....	60	150	9	

C. E. G.—Reg. No. 11334—2-1-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH DECEMBER 1879.

RESOLUTION.

READ—

Memorandum No. 1964C, dated the 10th December 1879, from the Accountant-General, submitting the estimate of receipts and expenditure under the head Minor Departments for 1880-81.

RECEIPTS.

Under the orders of the Government of India, Financial Department, passed on the estimates for 1879-80, the receipts of the Cinchona Plantations and of the Botanical Garden were transferred from Head XXIII, "Miscellaneous" to a new Head XIV, "Minor Departments." The Accountant-General has now also included under this head the emigration fees realized under Act VII of 1871, probably with reference to the orders contained in paragraph 6 of the Financial Statement for 1879-80. The proceeds of the Inland Labour Transport Fund, which were shown under this head, will be classed as 'Local' in the estimate for 1880-81.

2. The total receipts for 1880-81, included under Minor Departments, have been estimated at Rs. 1,26,000, as shown below :—

	Rs.
Emigration fees	16,000
Botanical Garden receipts	1,000
Cinchona Plantations :—	
Sale of bark	2,000
Sale proceeds of cinchona alkaloid	1,07,000
Total ...	1,26,000

The Accountant-General enters Rs. 1,12,513 as the sale proceeds of the alkaloid in 1878-79. The report of the Quinologist for that year shows that the receipts actually amounted to Rs. 1,32,519. Looking to those actuals, and to the increasing demand for the febrifuge, the Lieutenant-Governor would take Rs. 1,40,000 as the estimated receipts from the sale of this drug during 1880-81. The Accountant-General's estimates under the other sub-heads are accepted, and the total receipts under Minor Departments will therefore stand at Rs. 1,59,000.

EXPENDITURE.

3. The estimate submitted by the Accountant-General provides for an expenditure of Rs. 2,84,000, against Rs. 2,69,000, the sanctioned grant for the current year, as shown in the following table :—

	Accountant-General's estimate, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.
Examination	800	800
Emigration	25,000	24,800
Cinchona Plantations	1,15,225	1,06,430
Donations to Scientific Societies... ...	8,400	8,400
Public Exhibitions and Fairs	750	750
Botanical and other public gardens ..	94,230	1,00,150
Provincial statistics	1,360	1,000
Registration of River-borne traffic ...	17,510	15,230
Ditto of Railway traffic	645	
Provincial Museums	19,000	10,000
Rents, rates, and taxes	900	1,260
Petty construction and repairs	180	180
Total ...	2,84,000	2,69,000

4. *Cinchona Plantations.*—The estimate provides for an expenditure of Rs. 73,225 under Plantation Account, and Rs. 42,000 under Manufacturing Account. The estimated expenditure under Plantation Account shows an increase of Rs. 1,995 over the sanctioned grant for the current year. This increase is due to an increase of Rs. 2,000 under the sub-head Miscellaneous; and a decrease of Rs. 5 under the sub-head House rent for Superintendent at Darjeeling. Looking to the actuals of the first six months of the current year under the former sub-head, which amounted to Rs. 6,960, the Lieutenant-Governor accepts the estimate of Rs. 8,000 made for the next year.

A sum of Rs. 47,658, equal to the sanctioned grant for the current year, has been entered on account of the native establishment for the plantations. The estimate should be raised by Rs. 264 to provide for the increase of Rs. 15 and Rs. 7 per mensem to the pay respectively, of the writer and moonshee sanctioned in Government order No. 53, dated the 11th March 1879.

Under the head of Manufacturing Account a sum of Rs. 13,500 has been provided on account of the salary and house allowance of the Quinologist, showing an increase of Rs. 6,800 over the sanctioned grant for the current year. The increase, it is stated, is due to the separation of the appointments of Quinologist and Professor of Chemistry on the resignation of Mr. Wood. A proposal is under consideration to fix the pay of the Quinologist at Rs. 500 rising to Rs. 800, with a house allowance of Rs. 100 per mensem. The pay of the Quinologist in the first year may therefore be put down at Rs. (500 × 12 =), 6,000, and house allowance Rs. 1,200, total Rs. 7,200, and this amount will accordingly be entered in the estimate. A provision of Rs. 50,000 should also be made for the cost of a factory in Calcutta, proposals regarding which are under the consideration of the Medical Department.

The total grant for Cinchona Plantations will therefore be under—

	Rs.
Plantation Account	73,489
Manufacturing Account	85,700
Total ...	1,59,189

5. *Botanical and other Public Gardens.*—The Accountant-General's estimates under this head are accepted, as they correspond with those which have already been passed by Government.

6. *Provincial Statistics.*—In Government order No. 772, dated the 18th October last, a sum of Rs. 1,000 was sanctioned on account of establishments for correcting and writing up census registers during 1880-81. The Accountant-General has entered Rs. 1,360 under this head, the excess representing a provision of Rs. 360 for the pay of mohurirs attached to the offices of the Magistrates of Patna and Sarun. The orders cited by the Accountant-General in support of this provision do not convey any specific sanction to the employment of the clerks in question. The item should accordingly be struck out of the estimate, and the grant under this head be fixed at Rs. 1,000.

7. *Registration of River-borne Traffic.*—Under this head a sum of Rs. 17,510 has been provided, against Rs. 15,230, the sanctioned grant for the current year.

The grant for the current year includes a provision of Rs. 2,145 to meet the cost of preparing statements of railway traffic in Bengal, viz.—

	Rs.
Contribution towards returns from East Indian Railway ...	1,500
Establishment for ditto from Eastern Bengal Railway ...	600
Subsidy for returns of State Railways	45
Total ...	2,145

The Government of India has lately, in a letter from the Finance and Commerce Department, No. 3454, dated the 24th October last, ruled that the contribution to the East Indian Railway Company should be paid from the Imperial Revenues with effect from 1st April 1879, and the Accountant-General has provided the balance, Rs. 645, in the present estimate under a

different head—"Registration of Railway Traffic." The grant on account of river-borne traffic is thus reduced to Rs. 13,085, compared with which the estimate for the next year shows an increase of Rs. 4,425. A part of the increase, viz. Rs. 2,165, is due to the establishment of ten new posts for the registration of frontier trade, sanctioned in Government order No. 265-76, dated the 5th May 1879. Allowing for this and the increases under contingencies, &c., amounting to Rs. 816, the total increase to be provided in the estimate for the next year amounts to Rs. 2,981, and to this extent the grant for the next year will be raised. The total grant for river-borne traffic will therefore stand at Rs. 16,066.

8. *Provincial Museums.*—The Accountant-General's estimate of Rs. 19,000 under this head, against Rs. 10,000, the grant for the current year, is accepted, as the increased provision is due to the Economic Museum having been removed to a rented building under the orders of Government conveyed in letter No. 5187, dated the 11th July 1879.

9. The Accountant-General's estimates under the other heads are accepted, and the total grant for 1880-81 will stand as follows:—

	Rs.
Examination	800
Emigration	25,000
Cinchona Plantations	1,59,189
Donations to Scientific Societies	8,400
Public Exhibitions and Fairs	750
Botanical and other public gardens	94,280
Provincial statistics	1,000
Registration of River-borne traffic	16,066
Ditto. of Railway traffic	645
Provincial Museums	19,000
Rents, rates, and taxes	900
Petty construction and repairs	180
	3,26,160
Deduct for rounding ...	160
Total ...	3,26,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded for information to the Accountant-General, to the Secretary to the Board of Revenue, to the Protector of Emigrants, to the Superintendent of the Botanical Gardens, to the Inspector-General of Registration, to the Secretary to the Economic Museum Committee, to the Secretary to the Zoological Garden Committee, and to the Political, Revenue, and General Departments of this office.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

No.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th December 1879.

C. E. G.—Reg. No. 11835—31-12-79.

FINANCIAL DEPARTMENT.

87.

AGRICULTURE—No. 247.

CALCUTTA, THE 4TH NOVEMBER 1879.

FROM BABOO RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal,

TO THE ACTING SUPERINTENDENT, ROYAL BOTANICAL GARDEN.

SIR,

I AM directed to acknowledge the receipt of your letter No. 60G, dated the 7th ultimo, submitting the budget-estimate of receipts and expenditure of the Botanical Garden, Calcutta, for the year 1880-81, and in reply to communicate to you the following orders of Government, a copy of which will be sent to the Accountant-General.

2. The Lieutenant-Governor accepts your estimate of the receipts amounting to Rs. 1,000.

3. The expenditure of the Garden for 1880-81 has been estimated at Rs. 68,850, which is equal to the sanctioned grant for the current year. Subject to any revision which may hereafter be made on receipt of the actual figures for 1878-79 from the Accountant-General, the Lieutenant-Governor accepts your estimate of expenditure with the following modifications :—

(1).—A sum of Rs. 2,000 has been provided in the budget for Herbarium expenses, against Rs. 1,200, the grant fixed for 1878-79. But as an additional grant of Rs. 800 was sanctioned for the current year to provide new cabinets for the Herbarium, and as this expenditure will not be required next year, the estimate for 1880-81 is reduced to Rs. 1,200.

(2).—A provision of Rs. 3,000 has been made for repair of roads, against Rs. 2,200, the grant for the year 1878-79. The estimate is reduced to Rs. 2,500.

(3).—In view of the present state of the finances, the provision of Rs. 6,400 for making general improvements in the Garden is reduced to Rs. 3,000.

4. The grant for the next year will thus stand as follows :—

	Grant, 1880-81. Rs.
Salaries	30,600
Native establishment, including Overseer	14,647
Temporary establishment	2,600
Contingencies	5,750
Expenses for the Herbarium	1,200
Repair of roads	2,500
Library charges	1,500
Service stamps	153
Travelling allowance	2,200
Garden improvements	3,000
Total ...	64,150
Deduct—Probable savings	150
Net Grant ...	64,000

I have the honor to be,

SIR,

Your most obedient servant,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt of Bengal.

No. 248.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th November 1879.

No. 60G, dated Calcutta, the 7th October 1879.

From—J. Scott, Esq., Acting Superintendent, Royal Botanical Garden,
To—The Secretary to the Government of Bengal, Revenue Department.

I have the honor to enclose herewith, in the usual tabular form, a copy of the budget-estimate of the Botanical Garden for 1880-81, the original having been forwarded to the Accountant-General of Bengal. In submitting this estimate, I beg that it may be regarded as a provisional or approximate statement, subject to any little alterations or additions which the Superintendent now on deputation may have in view, and of which I have no knowledge, as I did not anticipate that the estimate would be called for before the Superintendent's return. Subject to these considerations, then, I beg to submit the following explanatory observations.

2. The estimate, it will be observed, is a counterpart of that of the current year, the requirements under the heads of manures, repairs, and improvements, ornamental and sanitary, being in all respects similar.

3. As regards manure, the sum of Rs. 1,200 will be fully required, there being still large areas on which manurial applications are absolutely necessary to induce anything like a healthy vegetation.

4. The now extensive road system of the garden yet requires a large additional supply of materials to complete its repairs, and it is thus most desirable that Government should again be pleased to sanction under this head Rs. 3,000.

5. Under the head of general improvements, comprising the excavation of tank systems, the raising of water-logged lands and their artistic configuration, the special annual grants of the current and past years have enabled us to complete the eastern and central parts of the garden, but a considerable area yet remains undone to the west and south-west. The grounds along this tract are so low-lying that, after any heavy falls of rain, they are soon covered with water which stagnates thereon, and long before the close of the monsoon forms an unsightly malarious marsh, on which tree-growth is limited to a few of the swampy forest forms. The improvements to which I have now the honor to invite attention, I should explain, are part of that general scheme suggested by Dr. King, and sanctioned in paragraph 1 of the resolution (Financial Department, Agriculture, dated 10th August 1878) on that officer's annual report on the Garden for 1877-78. As I find that the current year's allotment (Rs. 6,400) will be but barely adequate for all the works which should and might be completed this season, I am thus of opinion that the corresponding sum is really a minimum set out for the works which should be undertaken and completed in the westerly divisions of the Garden during the year 1880-81.

6. The revenue on the sale of seeds and plants is estimated at Rs. 1,000. This of course would be very largely increased if we were allowed credit for the supply of plants and seeds to district officers, the Forest Department, &c., which, during the current year, has been very considerable, comprising many valuable timber and ornamental trees and shrubs.

Budget-estimate of Receipts of Royal Botanical Garden, Calcutta, for the year ending 31st March 1881.

Provincial.	Estimate.	
	1879-80.	1880-81.
	Rs.	Rs.
Sale-proceeds of seeds and plants	1,000	1,000

89

Royal Botanical Garden, Calcutta, Budget-estimate—Disbursement for the year ending 31st March 1881.

Number. 1879-80.	Number. 1880-81.	PROVINCIAL.	ROYAL BOTANICAL GARDEN. Sanctioned estimate, 1879-80.	Estimate, 1880-81.	Sanctioned estimate, 1878-79.	REMARKS.
		ROYAL BOTANICAL GARDEN.	Rs.	Rs.	Rs.	
		Salaries.				
1	1	Superintendent	18,000	18,000	18,000	
1	1	Curator of the Garden	4,200	4,200	4,500	
1	1	Curator of the Herbarium (Botanist)	4,200	4,200	3,600	
1	1	Assistant gardener	1,800	1,800	1,800	
1	1	Botanical collector	2,400	2,400	2,400	
		Establishment.				
1	1	Native overseer	840	840	840	
		Ditto establishment	13,807	13,807	13,807	
		Temporary ditto	2,600	2,600	2,800	
		Contingent charges.				
		Office expenses and miscellaneous	2,750	2,750	2,500	
		Charges for the collection and distribution of seeds ...	1,800	1,800	1,800	
		Manure	1,200	1,200	1,200	
		Expenses for the Herbarium	2,000	2,000	1,200	
		Repair of roads	3,000	3,000	3,200	
		Library charges	1,500	1,500	1,500	
		Purchase of service-stamps	153	153	153	
		Travelling allowances	2,200	2,200	2,200	
		Garden improvements, viz. making undulations and ornamental water, new roads, &c.	6,400	6,400		
		Total ...	68,850	68,850		

JOHN SCOTT,
Acting Supdt., Royal Botanical Garden.

The 7th October 1879.

T. A. G.—Reg. No. 8972—6-11-79.

No. 38DG, dated Royal Botanical Gardens, Howrah, the 7th October 1879.

From—J. Scott, Esq., Acting Superintendent, Royal Botanical Gardens, Calcutta,
To—The Secretary to the Government of Bengal, Revenue Department.

I have the honor to submit herewith a copy of the budget estimate for the Lloyd Botanical Garden, Darjeeling, which I have forwarded to the Accountant-General, and, if approved, solicit that sanction for the same may be communicated to that officer. I beg, however, that the estimate may be received, subject to possible slight alterations by the Superintendent (now on deputation) on his return. Dr. King, on leaving the Garden, not anticipating that the budget estimate should be called for until he returned, left no instructions with me as to any extensions or improvements that he might have in view, and of which there is likelihood to be not a few, considering that the Garden has been so lately opened.

2. There is no increase under any of the heads. The estimate submitted amounts to Rs. 9,030 (rupees nine thousand and thirty) which, it will be observed, is Rs. 1,970 (rupees one thousand nine hundred and seventy) below that of the current year, the savings being under four heads: *first*, the sum of Rs. 500 (rupees five hundred) was allowed for frames and propagating pits in the current year's budget, and as it is very desirable that these should be further increased next year, a sanction of Rs. 250 (rupees two hundred and fifty) is requested under this head; *secondly*, for garden tools and various contingencies the current year's allowances is Rs. 820 (rupees eight hundred and twenty), so large a sum will not be required again; but as there will still be for at least next season considerable requirements under these heads, I think Rs. 600 (rupees six hundred) will at the least be required. The remaining balance between the budgets, Rs. 1,500 (rupees one thousand and five hundred), is the amount sanctioned for the carriage and erection of the new iron conservatory.

The Lloyd Botanical Garden, Darjeeling, Budget Estimate.—Disbursement for the year ending 31st March 1881.

Number.		Provincial.	New Botanical Garden, Darjeeling.	
1879-80.	1880-81.		Sanctioned estimate, 1879-80.	Estimate, 1880-81.
		Lloyd Botanical Garden.	Rs.	Rs.
1	1	Pay of head-gardener in charge	3,600	3,600
		Do. of plant collectors	300	300
		Do. of coolies and mallies	3,000	3,000
		Do. of blacksmiths and carpenters	480	480
		Contingencies.		
		Purchase of plants, seeds, and carriage of the same ...	500	500
		Frames and propagating pits	500	250
		Tools and other contingencies	820	600
		Carriage of iron conservatory	1,000	.....
		Erection of ditto	500	.....
		Feed and keep of garden pony at Rs. 25 per month ...	300	300
		Total ...	11,000	9,030

Royal Botanical Gardens, Howrah;
The 7th October 1879.

JOHN SCOTT,
Acting Supdt., Royal Botanical Gardens.

W. M. E. Reg. No. 8937—6-11-79.

No. 810T, dated Darjeeling, the 21st October 1879.

From—H. L. HARRISON, ESQ., Officiating Secretary to the Government of Bengal, Financial Department,

To—The Superintendent, Royal Botanical Gardens, Calcutta.

I AM directed to acknowledge the receipt of your letter No. 38DG, dated the 7th instant, submitting the budget estimate of expenditure on account of the Lloyd Botanical Garden at Darjeeling for the year 1880-81, amounting to a total of Rs. 9,030.

2. In reply, I am desired to say that the Lieutenant-Governor sanctions the estimate with the exception of the provision for "Tools and Contingencies," which is reduced from Rs. 600 to Rs. 500. The total grant sanctioned will therefore stand at Rs. 8,930.

3. I am to add, however, that the estimated expenditure on "Coolies and Malees" (Rs. 3,000) and "Blacksmith and Carpenters" (Rs. 480) appears excessive, and His Honor hopes that an endeavour will be made to keep the actual expenditure under these heads considerably within the grant of Rs. 3,480.

No. 811T.

COPY forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Offg. Secretary to the Govt. of Bengal.

DARJEELING,
The 21st October 1879.

W. M. E.—Reg. No. 3083—6-11-79.

LAW AND JUSTICE BUDGET, 1880-81.

No. 1890C, dated Calcutta, the 29th November 1879.

Memo. by—J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

15.—LAW AND JUSTICE.

Estimate, 1880-81.

REVENUES AND RECEIPTS.	Budget estimate, 1880-81.	Sanctioned estimate, 1880-81.	Sanctioned estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property.	39,000	39,000	35,000	47,984	40,000	29,110	According to the estimates of local officers.
Court fees realized in cash	30,000	30,000	30,000	28,265	30,000	13,900	
General fees, fines, and forfeitures	9,25,000	9,25,000	9,25,000	9,33,274	9,25,000	4,89,467	The actuals of 1879-80 include a special item of Rs. 54,760 received from the Accountant-General, High Court, for commission from Suitors' Fund from July 1874 to December 1878, inclusive.
Pleadership examination fees	16,000	16,000	5,000	16,318	16,000	6,528	Transferred to this head from VI, Provincial Rates.
Miscellaneous	20,000	20,000	10,000	26,173	20,000	10,019	Increased with reference to actuals.
Total ...	10,30,000	10,30,000	10,05,000	10,52,014	10,31,000	5,49,024	

Net increase in 1880-81, Rs. 25,000.

10,30,000
16
10,14,000

16,050
4,700 pleasing
say 13,000

GRANT 18.—LAW AND JUSTICE.

EXPENDITURE.	Budget estimate, 1880-81.	Sanctioned grants, 1880-81.	Budget estimate, 1879-80.	Increase.	Decrease.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court Judges	6,05,000	6,05,000	6,05,000	.....	.....	5,97,590	6,05,000	3,05,080	
High Court, Appellate Branch, at the Presidency	2,90,000	2,90,000	2,90,000	.....	.....	2,80,653	2,80,000	1,40,517	
High Court, Original Branch, at the Presidency ...	1,95,000	1,95,000	1,95,000	.....	.....	1,92,298	1,95,000	98,631	
Coroner's Court	13,100	13,100	13,100	.....	.....	12,905	13,000	6,727	
Justices of the Peace	50,000	49,300	48,700	1,300	.....	48,931	50,000	23,381	
Civil and Sessions Courts	31,30,000	31,29,000	31,54,300	.....	24,300	31,11,015	31,54,000	15,99,988	
Courts of Small Causes	2,77,000	2,76,000	2,86,300	.....	9,300	2,74,008	2,71,000	1,35,293	
Criminal Courts	18,00,000	18,00,000	18,14,000	.....	14,000	18,33,013	18,14,000	9,03,308	
Pleadership examination charges	5,000	5,000	5,000	.....	.....	4,088	4,200	4,187	
Sub-divisional establishments	1,09,000	1,09,000	1,09,900	.....	900	1,06,561	1,06,000	54,100	
Rents, rates and taxes	1,900	1,900	1,900	.....	.....	1,881	1,800	941	
Total ...	64,76,000	64,73,300	65,23,200	1,300	48,500	64,63,003	64,94,000	32,72,173	

Net decrease in 1880-81, Rs. 27,200.

GRANT 18.—LAW AND JUSTICE—*continued.*

DETAILS.	Numbers. 1879-80.	Numbers. 1880-81.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
HIGH COURT JUDGES.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chief Justice	1	1	72,000		72,000		72,000		53,641			36,000	
Puisne Judges at Rs. 4,166 each per mensem	11	11	5,50,000		5,50,000		5,50,000		5,43,949			2,69,080	
				6,22,000		6,22,000		6,22,000		5,97,590		3,05,080	
Deduct—Civil Service Annuity ...			.....	12,000		12,000	.....	12,000					
				6,10,000		6,10,000		6,10,000					
Deduct—Probable Savings ...			.....	5,000		5,000	.....	5,000					
Total High Court Judges ...				6,05,000		6,05,000		6,05,000		5,97,590	6,05,000	3,05,080	

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers 1879-80.	Numbers 1880-81.	Details.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
		HIGH COURT, APPELLATE BRANCH.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Registrar	20,400		20,400		20,400						
1	1	Deputy Registrar ...	12,000		12,000		12,000			37,956		19,992	
1	1	Assistant Registrar ...	8,400		8,400		8,400						
				40,800		40,800		40,800					
		Deduct—Civil Service Annuity	.....	816	.....	816	.....	816					
				39,984		39,984		39,984		37,956			
		Establishment.											
29	29	Interpreters and Translators	64,240		64,240		61,688		61,396			30,630	Annual and biennial increments.
141	141	Clerks	1,51,682		1,51,682		1,50,151						
145	145	Servants, &c.	12,288		12,288		12,288						
1	1	Bailiff	1,800		1,800		1,800		1,58,619			78,937	Ditto ditto.
...	...	Provincial establishment	360		360		360						
				2,30,370		2,30,370		2,26,287		2,20,015		1,09,567	
		Contingencies.											
		Copying special appeals and pleadings	8,000		8,000		8,000		7,690			4,503	
		Library	1,440		1,440		1,440		1,381			203	
		Office expenses and miscellaneous ...	9,000		9,000		10,000		6,556			2,241	Reduced by High Court with reference to actuals.
		Travelling allowance	.....		.....		.....		.....			.....	
		Petty construction and repairs... ...	.....		.....		.....		267			1	
		One-third freight on stores	.....		.....		.....		.....			.....	
				18,440		18,440		19,440		15,660		.....	
		Postage Charges.										6,948	
		Purchase of service postage stamps ...		8,000		8,000		10,000		7,022		4,010	Ditto.
				2,96,794		2,96,794		2,95,711		.....			
		Deduct—Probable savings ...		6,794		6,794		5,711		.....			
		Total High Court, Appellate Branch ...		2,90,000		2,90,000		2,90,000		2,80,653	2,80,000	1,40,517	
		HIGH COURT, ORIGINAL BRANCH.											
		Salaries.											
1	1	Clerk of the Crown ...	8,400		8,400		8,400						
1	1	Registrar, Accountant-General, Taxing Officer and Sealer	22,500		22,500		22,500		34,708			13,782	
1	1	Assistant Registrar ...	9,000		9,000		9,000						
1	1	Chief Clerk...	12,000		12,000		12,000		20,685			11,970	
1	1	Receiver	8,400		8,400		8,400						
1	1	Clerk to the Chief Justice	6,000		6,000		6,000		11,343			7,083	
1	1	Sheriff	1,168		1,168		1,168		1,168			584	
				67,468		67,468		67,468		67,904		33,419	
		Establishment.											
5	5	Translators and Interpreters	24,000		24,000		24,000						
95	102	Clerks	67,382		67,382		67,029		93,792			46,129	Progressive increments.
49	49	Servants	4,303		4,303		4,303						
1	1	Keeper of the Court ...	1,800		1,800		1,800		1,800			900	Seven clerks in the Receiver's office not hitherto included in the total number.
...	...	Sheriff's office establishment	5,588		5,588		5,588		5,588			2,794	
...	...	Court House servants ...	660		660		660		653			330	
				1,03,733		1,03,733		1,03,380		1,01,830		50,153	
		Contingencies.											
		Office expenses and miscellaneous ...	14,000		14,000		15,388		10,810			7,245	Reduced by High Court with reference to actuals.
		Sheriff's office contingencies	2,984		2,984		2,984		1,722			1,343	
		High Court stamps for Government suits	10,000		10,000		13,000		9,000			6,000	Ditto.
		House rent	960		960		960		960			480	
				27,944		27,944		32,332		22,492		15,068	
		Postage Charges.											
		Purchase of service postage stamps ...		100		100		100		72		11	
				1,99,245		1,99,245		2,03,280		.....		.....	
		Deduct—Probable savings		4,245		4,245		8,280		.....		.....	
		Total High Court, Original Branch ...		1,95,000		1,95,000		1,95,000		1,92,298	1,95,000	98,651	

94.

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers 1879-80.	Numbers 1880-81.	Details.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CORONER'S COURT.											
		Salaries.											
1	1	Coroner,* including conveyance allowance ...	4,032		4,032		4,302		9,956				
1	1	Surgeon	6,000		6,000		6,000					5,097	
				10,032		10,032		10,032		9,956		5,097	
		Establishment.											
1	1	Clerk and Interpreter ...	720		720		720		948			474	
3	3	Servants	216		216		216						
				936		936		936		948		474	
		Contingencies.											
		Office expenses	692		692		692		741			436	
		House rent	1,440	2,132	1,440	2,132	1,440		1,320			720	
		Total Coroner's Court ...		13,100		13,100		13,100		12,965	13,000	6,727	
		JUSTICES OF THE PEACE.											
		Salaries.											
1	1	Magistrate*	18,000		18,000		18,000		31,655			13,725	
1	1	Magistrate	15,000		15,000		15,000						
				33,000		33,000		33,000		31,655			
		Establishment.											
13	13	Clerks and Interpreters...	12,964		12,964		12,844		13,608			7,077	Annual increments to clerks in the Northern Division Magistrate's office.
8	8	Servants	648		648		648						
...	1	Driver for the jail van ...	960		960		.....		.....			.....	A new post sanctioned in letter from Government of Bengal, No. 1578, dated 31st March 1879.
				14,572		14,572		13,492		13,608		7,077	
		Contingencies.											
		Charges for mofussil witnesses attending the High Court	1,500		800		2,000		598			318	
		Expenses of witnesses and complainants attending Magistrates' Courts ...	500		500		500		208			441	
		Travelling allowance to witnesses and conveyance of prisoners	300		300		300						
		Fees to Interpreters	200		200		200		172			80	
		Feed and keep of horses for the prisoners' jail van	800		800		800		725			860	
		Office expenses and miscellaneous ...	1,900		1,900		1,908		1,725			715	
		Purchase of service postage stamps ...	200		200		200		240			165	
				5,400		4,700		5,908		3,668		2,579	
						52,272							
		Deduct—Probable savings		52,972		2,972		52,400		.....		.....	
				2,972				3,700		.....		.....	
						49,300							
		Total Justices of the Peace ...		50,000				48,700		48,931	49,000	23,381	
		DISTRICT AND SESSIONS COURTS.											
		Salaries.											
14	14	District and Sessions Judges at Rs. 2,500 each per mensem	4,20,000		4,20,000		4,20,000						
14	14	District and Sessions Judges at Rs. 2,000 each per mensem	3,36,000		3,36,000		3,36,000		7,82,977			4,01,356	The post of Assistant and Joint Sessions Judge in the districts of Darjeeling and Julpigoree has been abolished—*see* letter from Government of India, Home Department, No. 748, dated 12th May 1879.
1	1	Judicial Commissioner at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
2	1	Assistant Judges	14,400		14,400		28,800						
42	42	First Subordinate Judges.	3,72,000		3,72,000		3,72,000		3,60,454			1,81,216	
217	217	Moonsiffs	7,39,800		7,39,800								
				19,12,200		19,12,200							
							7,47,600		6,79,815			3,60,843	Reduction in the first and third grades of Moonsiffs by an increase in the 4th grade—*see* letter from Government of India, Home Department, No. 1228, dated 11th September 1878.
								19,34,400					
		Deduct—Civil service annuity		32,016		32,016		32,592					
				18,80,184		18,80,184		19,01,808		18,23,246		9,43,415	

* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers 1879-80	Numbers 1880-81	Details	Budget estimate, 1880-81		Sanctioned grant 1880-81		Budget estimate, 1879-80		Actuals, 1878-79		Regular estimate, 1879-80	Actuals for six months, 1879-80	Explanatory Remarks
		DISTRICTS AND SESSIONS COURTS—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.											
29	29	Translators	32,808		32,808		32,928		35,504			17,634	Pay of the translator for the Pubna Court has been reduced.
62	56	Civil court ameens ...	36,960		36,960		40,320		36,343			16,795	Eight posts have been abolished in Cuttack, Dinagepore, Noacolly, Rajshahye and Tipperah, and two posts created in Pubna.
		Judges' establishment—											Establishment of Assistant Judge, Julpigoree, abolished against increase for Judge of Pubna and biennial increment.
453	457	Clerks	2,22,061		2,22,061		2,18,195		2,30,768			1,15,344	
277	268	Servants	18,381		18,381		18,621						
		Temporary establishment	.....		.....		720						
275	277	Subordinate Judges' establishment	76,536		76,536		74,896		73,530			35,364	Biennial increments and a new establishment for 2nd Sub-Judge of Sarun against a decrease in Mymensing.
867	867	Moonsifs' establishment.	2,95,507		2,95,507		2,94,191		2,64,045			1,39,680	Biennial increment.
				6,82,253		6,82,253		6,79,871		6,40,090			
		Contingencies.										3,24,817	
		Office and ground rent	4,320		4,320		3,576		2,594			2,085	No provision for contingencies was made this year for the 23 new Moonsifs sanctioned in letter from Government of India, Home Department, No. 1223, dated 11th September 1876.
		Petty construction and repairs ...	12,846		12,846		11,737		8,105			3,676	
		Office expenses and miscellaneous ...	34,865		34,865		33,576		31,111			17,447	
		Diet allowance to witnesses in seasons cases	16,672		16,672		16,346		15,248			6,818	
		Cost of land	.....		.....		135		.....			.....	
		Value of mathematical stores supplied	.....		.....		.....		273			15	
				68,703		68,703		65,372		57,331		30,041	
		Travelling Expenses.											
		Travelling expenses and allowances ...	.....	24,000		24,000		24,000		18,726		10,302	
		Postage Charges.											
		Purchase of service postage stamps ...	.....	15,898		15,898		17,381		12,818		6,282	Reductions by local officers with reference to actuals.
		Charges for the service of Judicial Processes.											
29	29	Writers	3,600		3,600		3,600		3,171			1,580	Estimated with reference to the probable requirements of the local courts according to the rules framed by the High Court under the Court Fees Act.
250	246	Nazirs	1,14,286		1,1[illegible]		1,15,371		1,03,814			53,742	
5,725	5,712	Peons	4,72,352		[illegible]		4,60,378		4,43,058			2,25,621	
		Extra peons	14,725		14,725		17,226		8,118			3,886	
		Contingencies	1,570		1,000		1,523		383			191	
		Travelling allowance	755		500		699		260			111	
				6,07,288		6,0[illegible]		6,07,785		5,58,804		2,85,131	
		Deduct—Amount payable by the Cooch Behar State		32,78,326		[illegible]		32,96,220					The post of Assistant Judge for which the contribution was made by the Cooch Behar State has been abolished.
								12,000					
				32,78,326		[illegible]		32,84,220					
		Deduct—Probable savings		1,48,326		[illegible]		1,29,920					
		Total District and Sessions Courts ...		31,30,000		31,29,000		31,54,300		31,11,015	31,54,000	15,99,968	
		COURTS OF SMALL CAUSES											
		PRESIDENCY COURT.											
		Salaries.											
1	1	First Judge	28,968		28,968		27,768		70,725			34,583	Annual increase.
3	3	Second, Third and Fourth Judges	47,400		47,[illegible]		47,400						
1	1	Clerk of the Court (Offg. 5th Judge)	12,000		[illegible]		12,000		12,537			5,475	
1	1	Deputy ditto	6,000		6,[illegible]		6,000						
				94,368		94,368		93,168		83,262		40,058	
		Establishment.											
59	59	Clerks and cashiers ..	38,064		38,064		38,064		70,579			35,772	Two native bailiffs reduced, against which there is an increase for commission to bailiffs consequent on there being a larger number of executions.
4	4	Interpreters and translators ...	6,000		6,000		6,000						
54	52	Bailiffs, criers, and others	24,115		24,115		24,230						
43	43	Servants	3,348		3,348		3,348						
				71,527		71,527		71,642		70,579		35,772	
		Contingencies.											
		Office expenses and miscellaneous ...	.....	2,105		2,1[illegible]		2,100		1,430		584	
				1,68,000		1,68,000		1,67,000					
		Deduct—Probable savings	.....	8,000		8,000		3,000					
		Total Presidency Court ...	.....	1,60,000		1,60[illegible]		1,64,000		1,55,271		76,414	

96.

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers. 1879-80.	Numbers. 1880-81.	DETAILS.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		MOFUSSIL COURTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Judge	18,000		18,000		18,000		16,000			8,000	
		Deduct—Civil Service Annuity	720		720		720		.....				
				17,280		17,280		17,280		16,000			
		Establishment.											
78	76	Clerks and cashiers...	48,660		48,660		52,361						
84	84	Bailiffs	5,568		5,568		5,568						
2	2	Sale ameens	336		336		336		59,739			29,412	Bangah Court abolished and vacancies filled up on minimum pay of grades which more than covers the biennial increments.
53	52	Servants	2,760		2,760		2,928						
		Temporary establishment	.....		.....		80		59			26	Bangah Court abolished, but full number of servants for the Hooghly and Howrah Courts not taken this year.
				57,324		57,324		61,273		59,798		29,438	
		Process-service Charges.											
3	3	Nazirs	1,740		1,740		1,740		1,506			864	
442	431	Peons	32,292		32,292		33,156		33,025			16,320	Bangah Court abolished.
		Extra peons	1,612		1,230		1,230		296			205	Increase for Ranaghat sanctioned by Judge.
		Contingencies	4		4		29		29			4	
		Travelling allowances	.....		.....		.....		127			.....	
				35,648		35,266		36,155		34,983		17,393	
		Contingencies.											
		Office and house rent	3,781		3,781		2,341		3,334			1,613	Rent for Sealdah Court sanctioned in Bengal Government letter No. 3150, dated 3rd August 1878, against a small saving for the Bangah Court.
		Petty construction and repairs	415		415		447		678			185	
		Stationery	.....		.....		1,236		.....				
		Office expenses and miscellaneous ...	3,096		3,096		3,352		2,613			1,515	Abolition of Bangah Court.
				7,292		7,292		7,376		6,625		3,313	
		Travelling Expenses.											
		Travelling expenses and allowances ...	.....	1,278		1,278	.....	3,850	.....	151		649	Travelling expenses of officers adjusted under Civil and Sessions Courts.
		Postage Charges.											
		Purchase of service postage stamps ...	.....	235		235	.....	266	.....	179		86	
		Total Mofussil Courts ...	.....	1,19,057		1,18,675	.....	1,26,200	.....	1,18,737		58,879	
		Deduct—Probable savings	.....	2,057		2,675	.....	3,900	.....	.....			
			.....	1,17,000		1,16,000	.....	1,22,300	.....				
		Total Courts of Small Causes ...	.....	2,77,000		2,76,000	.....	2,86,300	.....	2,74,008	2,71,000	1,35,293	
		CRIMINAL COURTS.											
		Salaries.											
		Moiety of the salaries of Collectors, Magistrates and others, as particularised under Grant 4, "Collectors', &c., Establishments," page 304											
3	3	Cantonment Joint Magistrates	11,85,000		11,85,000		12,35,500		12,36,466			6,06,287	
1	1	Assistant to the Superintendent, Tributary Mehals, Cuttack	32,400		32,400		32,400		29,802			17,235	
			4,800		4,800		4,800		4,800			2,400	
				12,22,200		12,22,200		12,72,700		12,71,068		6,25,922	
		Establishment.											
1,098	1,130	Clerks	3,26,190		3,26,190		3,18,154		3,50,439			17,4,502	Biennial increments, and 32 additional mohurirs for Deputy Magistrates' establishments. Modifications in Deputy Magistrates' establishments.
813	820	Servants	33,625		33,625		33,581						
		Honorary Magistrates' establishment, &c.	4,828		4,828		4,232		2,832			1,858	An establishment for Darjeeling sanctioned in letters from Government of Bengal, Nos. 1052 and 1950, dated 5th March and 21st April 1879.
		Temporary establishment	.....		.....		396		254			27	
				3,64,643		3,64,643		3,56,363		3,53,525		1,76,387	

GRANT 18.—LAW AND JUSTICE—*continued.*

DETAILS.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1880-81.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CRIMINAL COURTS—*continued.*											
Brought forward ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Contingencies.											
House allowance	1,890		1,890		1,890		3,134			1,543	
Office and ground rent	4,884		4,884		5,704		4,922			2,867	Excess provision this year for Dum-Dum Cantonment house.
Petty construction and repairs	9,945		9,945		8,204		5,962			3,894	Larger amounts asked for by local officers under the operations of the new Public Works Rules.
Office expenses	23,751		23,751		23,251		22,042			9,510	
Miscellaneous charges	14,043		14,043		14,597		14,064			6,921	
Diet money to witnesses	14,334		14,334		15,473		13,406			8,206	Smaller estimates by local officers with reference to actual expenditure in the past year.
Cost of land	.....		.....		.....		.....			.....	
Process fees advanced under Bengal Government Circular No. 46, dated 27th October 1874	618		618		1,134		834			174	
Value of medical stores	.....		.....		.....		39			.....	
		70,365		70,365		70,255		65,063		33,115	
Charges for the service of Criminal Processes.											
Numbers. 1879-80. / 1880-81.											
1,060 / 1,051 — Nazirs	.....		.....		.....		335			190	
Peons	85,122		85,122		85,914		71,352			34,950	
Extra peons	3,909		3,909		3,894		1,908			880	
Travelling allowance	2,700		2,700		.....		2,889			1,520	
Contingencies	2,117		2,117		4,670		1,941			484	
		93,848		93,848		94,478		78,425		37,964	
Travelling Expenses.											
Travelling and tentage allowances ...	.....		.....		.....		48,780				
		52,333		52,333		51,933		48,780		22,010	
Postage Charges.											
Purchase of service postage stamps ...	.....		.....		.....		16,152				
		16,371		16,371		17,460		16,152		7,910	
		18,19,760		18,19,760		18,63,195		.....			
Deduct—Probable savings		19,760		19,760	.....	49,195	.....	.....			
Total Criminal Courts ...	.....	18,00,000		18,00,000		18,14,000		18,33,013	18,14,000	9,05,308	
PLEADERSHIP EXAMINATION CHARGES.											
Fees for examining candidates for Pleadership and Mooktearship ...	.....	5,000	.....	5,000		5,000		4,088		4,187	
Contingencies for conducting examinations	.....										
Total Pleadership Examination charges	.....	5,000		5,000		5,000		4,088	4,200	4,187	
SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries of Sub-Deputy Magistrates and Collectors		51,900	.....	51,900		51,900		52,672		29,644	
Establishment.											
Canoongoes and surveyors	24,000		24,000		23,850		38,240			20,502	Fluctuations in the strength and cost of establishments in several districts.
Chainmen and measurers	23,742		23,742		24,674						
		47,742		47,742		48,524		38,240			
Contingent Charges.											
Office and ground rent	450		450		450		441			163	
Petty construction and repairs	50		50		103		66			195	
Office expenses and miscellaneous ...	1,148		1,148		1,166		854			600	
Travelling allowances	7,680		7,680		7,785		7,285			2,996	
Service postage stamps	30		30		32		3			.....	
		9,358		9,358		9,476		8,649		3,954	
Total Sub-Divisional Establishments ...		1,09,000		1,09,000		1,09,900		1,06,561	1,06,000	54,100	
RENTS, RATES, AND TAXES.											
Office rent	.....	1,900	.....	1,900		1,900		1,881		941	
Total Rents, &c. ...	.....	1,900		1,900		1,900		1,881	1,800	941	

C. E. G.—Reg. No. 11539C—96—12-1-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 10TH JANUARY 1880.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1890C, dated the 29th November 1879, submitting the annual estimates of Receipts and Expenditure under the head "Law and Justice" for 1880-81.

A letter from the Judge of Hooghly, No. 2068, dated 12th December 1879, requesting that in the estimates for the next year under "Law and Justice" a provision of Rs. 300 be made on account of cleaning and sweeping charges of the civil courts in that district.

The Accountant-General's estimate under the head of "Law and Justice" for 1880-81 provides for a revenue of Rs. 10,30,000, against Rs. 10,05,000, the sanctioned estimate for the current year. The increase is caused by larger estimated recoveries on account of "sale-proceeds of unclaimed and escheated property" and from "miscellaneous" sources, and by the transfer to this head from VI, Provincial Rates, of the receipts on account of pleadership examinations, under the new classification sanctioned by the Government of India. The receipts under this last head are estimated at Rs. 16,000, with reference to the actuals of last year, (Rs. 16,318), and the regular estimate of the current year (Rs. 16,000). The Accountant-General's estimate of receipts is accepted under all heads.

2. The following table compares the Accountant-General's estimated expenditure for 1880-81 with the sanctioned grant of the current year :—

Heads.	Accountant General's estimate, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.
High Court Judges	6,05,000	6,05,000
High Court, Appellate Branch, at the Presidency	2,90,000	2,90,000
High Court, Original Branch, at the Presidency	1,95,000	1,95,000
Coroner's Court	13,100	13,100
Justices of the Peace	50,000	48,700
District and Sessions Courts	31,30,000	31,54,300
Courts of Small Causes	2,77,000	2,86,274
Criminal Courts	18,00,000	18,14,000
Pleadership examination charges ...	5,000	5,000
Sub-divisional establishments	1,09,000	1,09,900
Rents, rates, and taxes	1,900	1,880
	64,76,000	65,23,154
Deduct ...	.....	154
Total ...	64,76,000	65,23,000

3. The Accountant-General's estimates have been carefully and correctly made, and such changes as he has shown have proved on detailed scrutiny to be generally warranted. In one or two minor particulars his figures may be open to modification. Thus in the provision for 'Contingencies' under "Justices of the Peace," the estimate on account of "Charges for Mofussil witnesses attending the High Court" is reduced from Rs. 2,000 to Rs. 1,500. But looking to the actuals of 1878-79, Rs. 598, and of the first six months of the current year, Rs. 318, the estimate seems large. It is accordingly reduced to Rs. 800. The total grant under the head "Justices of the Peace," after deducting Rs. 2,972 on account of probable savings, will stand at Rs. 49,300.

4. Again, the Accountant-General has provided for an expenditure of Rs. 31,30,000 on account of "District and Sessions Courts," against Rs. 31,54,300, the sanctioned grant for the current year, exclusive of the provision for "country stationery," amounting to Rs. 44,046, which has been transferred to the head of "Provincial Rates." The Accountant-General provides Rs. 1,570 for "Contingencies," subordinate to the head "Charges for the service of Judicial Processes." Looking, however, to the actuals of 1877-78, 1878-79, and the first six months of the current year, which amounted to Rs. 705, Rs. 383, and Rs. 191 respectively, the estimate is reduced to Rs. 1,000. For a similar reason, the Accountant-General's estimate for "travelling allowance," subordinate to the head quoted, is reduced from Rs. 755 to Rs. 500. No additional allotment need be made for sweeping charges in the courts in the district of Hooghly, as requested by the Judge of that district, as the provision for "office expenses and miscellaneous" made in the estimates under this head is quite sufficient to meet any such charges if necessary. But the Judge should be told that the Government Circular No. 17, dated 12th ~~November~~ March 1879, on which he evidently bases his application, was not intended to authorize an additional charge for sweeping in every court. The object of the order was to prevent references to Government for the employment of a sweeper, when the arrangements hitherto in force were found not satisfactory, and the employment of an additional man was necessary. The total grant under the head "District and Sessions Courts," after deducting the amount for probable savings (Rs. 1,48,501), will accordingly stand at Rs. 31,29,000.

5. For the item "extra peons" under the sub-head "Mofussil Courts of Small Causes," the Accountant-General provides for an expenditure of Rs. 1,612, against Rs. 1,230 the sanctioned grant for the current year. Looking, however, to the actuals of 1877-78 (Rs. 252), of 1878-79 (Rs. 296), and of the first six months of 1879-80 (Rs. 205), the estimate for the ensuing year seems high, and is reduced to the figure for the current year. The total estimate under the head "Courts of Small Causes" is accordingly reduced to Rs. 2,76,000, after deducting for probable savings under Mofussil Courts of Small Causes Rs. 2,675 in place of Rs. 2,057 estimated by the Accountant-General.

6. The Accountant-General's estimate under the head of "Criminal Courts," amounting to Rs. 18,00,000, is accepted, explanation of the causes of increase and decrease under the different heads, as compared with the sanctioned figures of the current year, having been given in the explanatory remarks attached to the estimate tables. It may be noted, however, that the charge on account of the two peons, at Rs. 15 per mensem, in connection with the Bench of Honorary Magistrates at Kurseong in Darjeeling, included in the provision for "Honorary Magistrates' establishment," should have been shown under the head of "Charges for service of Criminal Processes," as it was for that purpose alone that their employment was sanctioned.

7. The Accountant-General's estimates under the other heads are accepted, and the grant under "Law and Justice" for 1880-81 will stand as follows:—

High Court Judges.	Accountant-General's estimate, 1880-81.	Sanctioned grant, 1880-81.
	Rs.	Rs.
High Court Judges	6,05,000	6,05,000
High Court, Appellate Branch, at the Presidency	2,90,000	2,90,000
High Court, Original Branch, at the Presidency	1,95,000	1,95,000
Coroner's Court	13,100	13,100
Justices of the Peace	50,000	49,300
District and Sessions Courts	31,30,000	31,29,000
Courts of Small Causes	2,77,000	2,76,000
Criminal Courts	18,00,000	18,00,000
Pleadership examination charges ...	5,000	5,000
Sub-divisional establishments	1,09,000	1,09,000
Rents, rates, and taxes	1,900	1,900
	64,76,000	64,73,300
Deduct ...	...	300
Total ...	64,76,000	64,73,000

100.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, and to the Judicial Department of this office for information, and for communication to the Judge of Hooghly of the instructions conveyed in paragraph 4 of the Resolution regarding his application for an allotment for sweeping charges in the courts in that district.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

No.

COPY to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 10*th January* 1880.

C. D.—Reg. No. 11540—96—12-1-80.

JAILS BUDGET, 1880-81.

No. 1872C, dated Calcutta, the 25th November 1879.

Memo. by—J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, with copy of Inspector-General of Jails' letter No. 9335, dated 18th ultimo, explanatory of his estimates.

GRANT 15.—LAW AND JUSTICE.

JAILS.

Receipts.

RECEIPTS.	Local estimate, 1880-81.	Accountant-General's estimate, 1880-81.	Sanctioned estimate, 1880-81.	Sanctioned estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale-proceeds of jail manufactures				7,27,000	5,90,156	.....	2,40,568	I have estimated for a net profit o one lakh of rupees. The increase of receipts is expected by the Inspector-General to arise from the full development of manufactures in central jails, arrangements having been made for furnishing jail and warder clothing, and the State Railways, Police Department, and others with supplies from the Manufacture Department.
Hire of convicts	12,51,760	9,47,000	9,47,000					
Receipts on account of convict labour.				.....	1,240	.....	409	
Miscellaneous	.....	4,000	4,000	4,000	2,612	.....	2,452	
Deduct— Value of articles supplied to jails from manufactory department to be charged off to the jails concerned.	1,50,000	.....	.....	.....	.....	.....	.....	
Total ...	11,01,760	9,51,000	9,51,000	7,31,000	5,94,008	.....	2,43,429	

Net increase in 1880-81, Rs. 2,20,000.

GRANT 18.—LAW AND JUSTICE.

JAILS.

Expenditure, 1880-81.

EXPENDITURE.	BUDGET-ESTIMATE. 1880-81.	BUDGET-ESTIMATE. 1879-80.	Increase.	Decrease.	Sanctioned estimate, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Inspection and general superintendence ...	58,000	57,000	1,000	.....	58,000	57,181	.....	24,232	
Presidency Jails	96,628	85,000	11,628	.....	96,628	78,188	.....	35,841	
Central do.	3,68,444	2,97,000	70,444	.....	3,63,254	3,62,513	.....	1,28,322	
District do.	5,27,808	4,97,000	30,808	.....	5,27,506	5,05,071	.....	1,94,436	
Lock-ups	1,11,325	1,11,000	325	.....	1,11,807	86,083	.....	37,924	
School of Industry	15,000	15,000	.....	.....	21,832	13,887	.....	4,067	
Jail manufactures	8,47,000	6,50,000	1,97,000	.....	8,47,000	7,53,088	.....	2,85,102	
Total ...	20,24,205	17,12,000	3,12,205	.....	20,26,027	18,56,011	.....	7,09,924	
Deduct—For rounding	205	.....	.....	205	27	.....	.....	.....	
Total ...	20,24,000	17,12,000	3,12,205	205	20,26,000	18,56,011	.....	.....	

Net increase in 1880-81, Rs. 3,12,000.

GRANT 18.—LAW AND JUSTICE—JAILS.

Numbers. 1879-80.	Numbers. 1880-81.	DETAILS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
		INSPECTION AND GENERAL SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1	Inspector-General	24,000		24,000		24,000		24,000		26,000		10,000	
1	1	Personal Assistant to Inspector-General ...	4,800		4,800		4,800		4,800		4,623		1,356	
				28,800		28,800		28,800		28,800	30,623		11,356	
		Establishment.												
25	25	Clerks	12,916		12,916		12,916		12,090		12,041		5,169	Annual increments.
7	7	Servants	504		504		504		504					
		Temporary establishment ...	.....		.....		.....		.....		.....		.....	
				13,420		13,420		13,420		12,594	12,041		5,169	
		Contingent Charges.												
		Office expenses and miscellaneous	1,200		1,200		1,200		1,200		933		286	
		Petty construction and repairs	.....		.....		.....		.....		.....		26	
		Travelling allowances	3,100		3,100		3,100		3,000		1,000		1,304	
		Service postage stamps... ...	1,500		1,500		1,500		1,500		1,387		615	
				5,800		5,800		5,800		5,700	3,320		2,231	
		Total ...		48,020		48,020		48,020		47,094	45,984		18,756	
		JAIL MANUFACTURE DEPARTMENT.												
		Superintendent	9,000		9,000		9,000		9,000		10,512		5,250	
		Establishment	.....		.....		.....		.....		.....		.....	
		Travelling expenses	1,000		980		980		906		685		226	
				10,000		9,980		9,980		9,906	11,197		5,476	
		Total Inspection, &c. ...		58,020		58,000		58,000		57,000	57,181		24,232	
		PRESIDENCY JAILS.												
1	1	Superintendent ...	6,000		6,000		6,000		6,000		6,182		2,500	
10	11	Fixed Executive Staff (including Jailors)	14,037		14,037		14,037		13,820				3,830	Annual increments and first provision for one of the supernumerary Assistant Jailors who has been attached to the Presidency Jail.
2	2	Civil Hospital Assistants	1,560		1,560		1,560		1,620		21,532		485	Reduction in the Hazaribagh Jail.
24	24	Fixed Warder Staff (including Turnkeys)	12,162		12,162		12,162		12,072				5,724	The increase is to provide for the complete introduction of the Warder Staff according to the new scale.
9	9	Servants	660		660		660		660					
		Extra and Temporary establishments	.....		.....		.....		.....		.....			
				34,419		34,419		34,419		34,172	27,714		12,539	
		Contingent Charges.												
		Rations	44,500		44,500		44,500		35,500		35,844		15,530	The increases under the heads of rations, clothing, moving prisoners, and contingencies are for the Presidency Jail, it being intended to increase the number of prisoners by 200 in order to bring the Jail Press to as complete a method of working as possible for the speedy execution of all printing work.
		Hospital charges...	4,000		4,000		4,000		4,100		3,910		2,266	
		Clothing and bedding	6,200		6,200		6,200		4,600		3,424		893	
		Moving prisoners...	1,480		1,480		1,480		1,200		1,100		334	
		Office and ground rent... ...			229		229		229		229		229	
		Purchase of service stamps ...			100		100		100		72		38	
		Contingencies and miscellaneous	7,320		5,000		5,000		4,499		4,527		2,054	Average expenditure of the past two years.
		Travelling allowances									83		19	
		Petty construction and repairs	500		500		500		400		674		1,929	To complete some alterations and additions to the Presidency Jail ordered by the Lieutenant-Governor which are not likely to be taken in hand this year.
		Cost of medical stores	200		200		200		200		611		.....	
				64,200		62,209		62,209		50,828	50,474		23,302	
		Total Presidency Jails ...		98,619		96,628		96,628		85,000	78,188		35,841	

GRANT 18.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1879-80	Numbers 1880-81	Details	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
		CENTRAL JAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.												
6	10	Superintendents and medical officers	62,400		62,400		62,400		63,800		63,605		25,496	Four medical officers have been appointed to the Alipore, Bhagulpore, Hazaribagh, and Midnapore Jails, but the increased cost is more than covered by the Superintendents of the last three jails being junior officers drawing smaller pay.
29	34	Fixed Executive Staff (including jailors)	40,672		40,672		40,672		29,070		60,316		11,036	A Deputy Superintendent and a European Foreman for the Bhagulpore Jail, and a Deputy Superintendent for the Rajshahye Jail at a cost of Rs. 11,400, whilst two supernumerary Assistant Jailors have been attached to the Alipore Jail. These increases, together with annual increments to jailors, are partly met by establishments on smaller pay in the Midnapore and Rajshahye Jails.
8	8	Civil Hospital Assistants ...	3,060		3,060		3,060		3,120				1,675	
6	6	Apothecaries and compounders ...	960		960		960		960				408	
224	212	Fixed Warder Staff (including Turnkeys) ...	21,084		21,084		21,084		22,812				9,697	Decrease owing to the complete introduction of the new warder system.
		Apprentice Warders	2,500		2,500		2,500		2,500				1,301	
11	14	Servants	936		936		936		816				278	
		Extra and temporary establishment	432		432		432		.....		752		129	Three domes sanctioned for the Alipore Jail in letter from Government of Bengal, No. 1899, dated the 26th April 1879.
				1,32,944		1,32,944		1,32,944		1,23,078	1,24,673		50,020	
		Contingent charges.												
		Purchase of reserve store of grain	.....		.....		.....		.....		4,625		.....	
		Rations	1,78,000		1,78,000		1,78,000		1,24,620		1,88,788		58,705	An increase of 825 prisoners is estimated for by the Inspector-General in order to develope manufacture, and there is no certainty of a reduction in the price of food-grains.
		Hospital charges	16,500		16,500		16,500		15,400		15,299		6,993	
		Clothing and bedding	15,200		15,200		15,200		14,600		4,283		2,100	
		Moving prisoners	4,630		3,000		3,000		2,000		3,120		1,359	
		Petty construction and repairs	4,500		4,500		4,500		2,300		2,430		1,425	To provide bathing platforms and quarters for jail officers, which are urgently required, but cannot be carried out this year owing to the financial pressure.
		Value of medical stores ...	1,000		1,000		1,000		1,000		256		.....	
		Ordnance stores	.....		.....		.....		.....		.....		.....	
		Office and ground rent	.....		.....		.....		.....		173		.....	
		Cost of land	.....		.....		.....		.....		.....		.....	
		Treadmills, cranks, &c. ...	.....		.....		.....		.....		3		99	
		Travelling allowance	11,410		600		11,410		400		705		816	Average expenditure of the past two years.
		Office expenses and miscellaneous			16,000				13,002		17,498		6,449	
		Service postage stamps ...	1,760		700		700		800		660		336	
				2,33,000		2,33,500		2,30,810		1,73,922	2,37,840		78,302	
		Total Central Jails ...		3,65,944		3,66,444		3,65,254		2,97,000	3,62,513		1,28,322	
		DISTRICT JAILS.												
		Establishment.												
37	38	Superintendents	39,900		39,900		39,900		39,300		37,531		16,620	The Assistant-surgeon of Baraset has been placed in executive and medical charge of the Jail with an allowance of Rs 50 per mensem under orders of Government, Bengal, No. 309T, dated 23rd May 1879.

GRANT 18.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1879-80.	Numbers 1880-81.	Details.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT JAILS—*concld.*												
		Establishment—concld.												
79	78	Fixed Executive Staff (including Jailors)	57,835		57,835		57,835		58,296				24,694	According to the present scale. Reduction is in the Dacca Jail.
36	39	Civil Hospital Assistants ...	12,804		12,804		12,804		12,600				5,526	A net decrease, there being an increase of one in number and Rs. 444 in pay, against a decrease in pay of Rs. 540, owing to changes of Hospital Assistants.
749	756	Increase of pay to Jailors ...	12,000		12,000		12,000		10,000		1,18,695		.....	To provide for the new organisation scheme now before Government.
		Fixed Warder Staff (including turnkeys) ...	74,790		74,790		74,790		73,548				29,201	Complete introduction of the new warder scheme.
		Extra and temporary establishment ...	9,882	2,06,911	9,882	2,06,911	9,882	2,66,011	9,392	2,03,136	4,172		3,420	The figures of the Inspector-General are allowed to stand with reference to the remarks made by Government against this head in the Resolution on the budget-estimate for the present year.
											1,60,398		70,461	
		Contingent Charges.												
		Purchase of reserve store of grains	.....		...		.....		.....		3,929		1,473	
		Rations	2,54,600		2,30,000		2,30,000		2,06,300		2,51,917		83,603	An increase of 1,025 prisoners having been estimated under Presidency and Central Jails to provide for the more efficient working of manufactures, there ought to be a considerable reduction here, whereas the Inspector-General has estimated for an addition of 155 prisoners. In the absence of explanation for such increase, provision is made for 10,000 prisoners at Rs 23 a head, being 868 less than the number estimated for the present year
		Hospital charges	16,035		16,035		16,035		14,000		15,325		7,077	
		Clothing and bedding	24,450		24,450		24,450		30,000		3,535		376	
		Moving prisoners	10,190		8,000		10,190		4,000		8,430		4,426	
		Civil prisoners released ...	.....		.....		.....		.....		109			
		Petty construction and repairs	10,000		10,000		10,000		9,000		13,657		8,171	See remarks against this head under Central Jails.
		Office and ground rent... ...			800				800		1,341		578	
		Cost of land			.....				597		265		21	
		Ordnance stores			.....				.....		618			
		Value of medical stores ...			7,600				6,000		7,093		.....	Increased with reference to the actuals of the past two years.
		Treadmills, cranks, &c. ...	27,920		.....		27,920		.....		50			
		Office expenses and miscellaneous			2,000				1,559		1,935		1,448	
		Miscellaneous charges			21,112				20,000		33,589		6,467	
		Travelling allowances			.....				500		1,329		474	
		Service postage stamps ...	2,640		1,500		2,000		1,500		1,551		641	
				3,45,835		3,20,897		3,20,595		2,94,256				
										4,97,392	3,44,673		1,14,975	
		Deduct for rounding ...								392				
		Total District Jails ...		5,52,746		5,27,808		5,27,506		4,97,000	5,05,071		1,94,436	
		SUBSIDIARY JAILS.												
		Establishment.												
73	83	Civil Hospital Assistants ...	20,880		20,880		20,880		23,000		30,037		7,447	The estimate for the present year was increased by Government without any alteration in numbers. The present increase in numbers is therefore nominal only, there being an actual decrease by the abolition of the hospital assistants attached to certain lock-ups now placed under the charge of Magistrates.
450	414	Warder establishment	37,728		37,932		37,932		44,280				10,011	Revised establishment sanctioned in letter from Government of Bengal, No. 1304, dated 19th March 1879.

GRANT 18.—LAW AND JUSTICE—JAILS.—*concluded.*

Details.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUBSIDIARY JAILS—*concld.*												
Numbers. 1879-80. / 1880-81. — *Establishment.*—concld.												
... / 4 Servants	204		.....		.....		.....		.....		74	For Calcutta lock-up, transferred from Police.
Extra and temporary establishment ...	2,661		2,661		2,661		1,998		930		1,385	Paid sweepers are now employed at nearly all the lock-ups instead of convicts, the practice of sending convict sweepers to the lock-ups having been discontinued.
		61,473		61,473		61,473		69,278	30,967		18,917	
Contingent Charges.												
Rations	32,650		32,650		32,650		27,262		38,553		10,998	The average rate for the present year has proved inadequate. An increase of 60 prisoners is also anticipated, and the average rate per head has been fixed at Rs. 33-10.
Hospital charges	503		503		503		450		374		205	
Clothing and bedding	449		449		449		300		386		82	
Moving prisoners	3,682		3,200		3,682		3,000		3,364		1,157	Average of the last two years.
Office and ground rent	.....		300		300		300		163		83	
Petty construction and repairs	5,330		5,330		5,330		4,000		4,714		2,354	For alterations and repairs, which cannot be carried out this year for want of funds.
Cost of medical stores	.....		.....		.....		.....		349		616	
Cost of land												
Office expenses and miscellaneous	5,571		5,570		5,570		4,380		5,637		2,824	
Service postage stamps... ...							30		18		95	
Travelling allowances	50		50		50		200		111		84	
Conveyance for lock-up guards							.....		.....		.....	
Diet of prisoners in Calcutta lock-up	1,800		1,800		1,800		1,800		1,447		509	For Calcutta lock up, transferred from Police.
		50,635		49,852		50,334		41,722	55,116		19,007	
Total Subsidiary Jails ...		1,11,508		1,11,325		1,11,807		1,11,000	86,083		37,924	
SCHOOL OF INDUSTRY.												
Establishment, &c.												
Establishment					11,172		9,720		9,720		2,991	
Rations					3,400		3,400		.....		446	
Hospital charges					250		120		.....		128	
Clothing and bedding					250		500		.....		.....	Removed from the control of the Inspector-General of Jails. The estimate has been submitted direct to Government by the Board of Management.
Purchase of raw materials ...					5,000							
Cost of medical stores							.....		77		.....	
Contingencies					1,260		1,260		4,687		438	In the absence of any estimate, the allotment for the present year is reproduced.
Petty construction and repairs					500		.....		.....		62	
Travelling allowances					.....		.....		50		.....	
Total School of Industry ...				15,000		21,832		15,000	13,887		4,067	
JAIL MANUFACTURES.												
Establishment	13,000		13,000		13,000		.....		4,187		7,914	For the Alipore and Bhagulpore Jails, sanctioned in Government of Bengal's letters Nos. 2875 and 3539, dated 6th August 1879 and 3rd October 1879.
Purchase of raw materials ...	8,35,000		7,35,000		7,35,000		7,49,000		6,75,232		2,73,914	The large amount entered by the Inspector-General is chiefly for the Bhagulpore, Rajshahye, and Buxar Central Jails to provide for the full development of manufactures. Prison clothing and Warder uniforms are now being made at Buxar, and arrangements have been made for the jails to furnish the State Railways, Police Departments, and others with large supplies next year. I have taken the amount by deducting the value of articles to be supplied for jail use from the Manufacture Departments.
Rent and compensation of land for jail gardens	.....		.....		.....		.....		152		67	
Commission to jailors	4,000		4,000		4,000		4,000		4,248		606	
Cost of machinery	75,000		75,000		75,000		.....		67,655		.....	
Tools and plant	20,000		20,000		20,000		.....		.....		381	For the Midnapore, Bhagulpore, Buxar, and Hazaribagh Central Jails.
Landing charges	.....		.....		.....		.....		561		.....	For Central Jails.
One-third freight on stores ...	.....		.....		.....		.....		85		1,248	
Petty construction and repairs	.....		.....		.....		.....		.....		858	
Passage-money, &c.	.....		.....		.....		.....		969		.....	
Miscellaneous	.....		.....		.....		.....		.....		120	
		9,97,000		8,47,000		8,47,000		7,53,000	7,53,089		2,85,102	
Deduct— Value of articles supplied to Jails from the Manufactory Department, to be charged off to the jails concerned		1,50,000		.....		.....		1,03,000				
Total Jail Manufactures ...		8,47,000		8,47,000		8,47,000		6,50,000	7,53,089		2,85,102	

No. 9335, dated Alipore, the 18th October 1879.

From—MAJOR R. BEADON, Deputy Inspector-General of Jails, Bengal,
To—The Accountant-General, Bengal.

IN forwarding the enclosed statements of budget-estimates of charges and receipts of this department for the year 1880-81, I have the honor to submit the following explanations of the differences in the charges in this estimate against current year, and hope every consideration will be given them before any deductions are made.

Inspection and General Superintendence.

The only increase under this head is against establishment, amounting to Rs. 1,020, which is asked to meet increments to the salaries of various office assistants that will fall due during the year.

Presidency Jail Establishment.

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Fixed executive staff ...	14,037	13,820	217

This increase is to meet the annual increments to salaries of the Jailor, and Deputy and Assistant Jailors, which will fall due during the year.

Warder Establishment.

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Warders	12,162	12,075	90

This is due to the complete introduction of the warder staff according to the new scale. The figures (Rs. 12,162) show the salaries of warders according to this scale and no more.

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Rations	44,500	35,500	9,000

It has become desirable to bring the Presidency Jail Press to as complete a method of working as possible, to enable orders, &c., to be executed promptly. To carry this out, the population has been raised by 200 prisoners, and their dieting, at the average rate of Rs. 45 per head annually, which amounts to Rs. 9,700, is the increase now asked for. The average rate includes natives and Europeans, and has been struck from figures for the past three years.

Under the above circumstances, the following headings have been increased proportionately :—

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Clothing	6,200	4,600	1,600
Contingencies	8,800	6,028	2,772
Hospital charges	4,000	4,100	Decrease. 100
Second-class public works ...	500	400	Increase. 100

This extra amount is required to finish off some details of alterations and additions in the Presidency Jail ordered by his Honor the Lieutenant-Governor, and which it is anticipated will not be taken in hand during the current year.

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Raw materials	14,000	13,500	500

This extra amount is to meet a new supply of materials required by the Press and other manufactures in the European Jail at Hazaribagh of an incidental nature, and an increase in receipts of Rs. 1,400 is expected to result from the increased population.

Central Jails.

	Estimate for 1880-81.	For 1879-80.	Increase.
Establishment—	Rs.	Rs.	Rs.
Superintendents and medical officers	62,400	63,800	1,400

This decrease is owing to junior officers officiating at Midnapore, Hazaribagh, and Bhagulpore Central Jails.

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Fixed executive staff ...	40,672	29,070	11,602

During current year the services of *two Deputy. Superintendents*—one for *Bhagulpore* Central Jail to supervise the large manufacture of woollen materials, and another for Rajshahye to superintend the castor-oil manufacture—have been entertained under orders of the Government of India. The former draws Rs. 500 a month and the latter Rs. 300. Besides these appointments, Bhagulpore Central Jail has been provided with a European foreman on Rs. 100 a month. This makes a total of Rs. 900 a month, and as the Deputy Superintendent of Bhagulpore and the foreman under covenant are to have an annual increment of Rs. 25 a month each, the extra Rs. 50 has been provided for making a sum-total of Rs. 950 to the increase of the establishment, which for the year amounts to Rs. 950 × 12 = Rs. 11,400. The extra Rs. 202 is to meet increments to Jailors and Deputy and Assistant Jailors which will fall due during the year.

	Estimate for 1880-81.	For 1879-80.	Decrease.
	Rs.	Rs.	Rs.
Native doctors	3,060	3,120	60

This is due to an exchange of native doctors in *some* central jails for others on smaller pay : the relieved officers have been sent to subsidiary jails.

Warder Establishment.

The reduction of Rs. 828 is due to the complete introduction of the new warder system.

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Extra establishment	432	...	432

This amount has been asked to provide Bhagulpore with six extra warders at Rs. 6 a month. These men have been engaged throughout this year to assist in supervising prisoners engaged in building operations. As the present staff of warders has proved insufficient, and as the work will not be completed till well towards the end of next year, it is desirable to retain the services of these men for another year.

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Rations	1,78,000	1,24,620	53,380

There are three points to be brought forward in support of this increase. The *first* is that the charge for this year was under-rated, and, to add to this, grain, &c., has proved very expensive in most places, thus raising the average per head by some Rs. 7 or so. *Secondly*, as various manufactures are to be developed in central jails during the year, the aggregate population of these jails is to be raised by over 800 prisoners. This year's average of prisoners is shown as 6,300, whereas the requirements for 1880-81 amount to 7,125. The increase will be 825 men. *Thirdly*, that, bearing in mind the unsettled state of the markets during the past year, and the very uncertain prospect of improvement, it would be unwise not to provide a margin for increased expenditure on this head during the current year.

As regards the first point, I have to state the average per head per prisoner has been determined upon as Rs. 25 per annum ; this into 7,127 prisoners, the total population, gives Rs. 1,78,125, in round numbers Rs. 1,78,000.

Under the above circumstances, the following heads have been increased proportionately :—

	Estimate for 1880-81.	For 1879-80.	Increase.
	Rs.	Rs.	Rs.
Hospital	16,500	15,400	1,100
Clothing	15,200	14,600	600
Contingencies	17,800	16,002	1,798
Second-class public works ...	4,500	2,300	2,200

Owing to the financial pressure which has duly operated on this department, various minor works, such as bathing platforms, and quarters for jail officers, remain to be provided, and as there is no prospect of their being carried out this year, provision, it is hoped, will be made to finish these next year. The works are urgent, and their want has already caused great inconvenience and complaint.

Raw Materials.

As the entire charges under the above head are generally lumped together, I have taken the figures from the general summary, which, explained in detail, will be the only method of arriving at any satisfactory result.

	Estimate, 1880-81.	Estimate, 1879-80.	Increase.
	Rs.	Rs.	Rs.
Raw materials	8,85,000		
Establishment	13,000		
Third-class public works, coir, tools and plant for Coast Jails ...	20,000		
Machinery for Midnapore Central Jail	25,000		
Machinery for Bhagulpore Central Jail	10,000	7,49,000	
Machinery for Buxar Central Jail...	30,000		
Machinery for Hazaribagh Central Jail	10,000		
Commission to Jailor of Alipore Jail	4,000		
Total ...	9,97,000	7,49,000	
Deduct value of articles to be supplied to jails for the manufactory department, to be charged off to the jails concerned	1,50,000	1,03,000	
Total ...	8,47,000	6,46,000	2,01,000

An extensive woollen manufactory has been started at Bhagulpore, which, it is expected, will be fully developed by the end of the year. A cotton manufactory has already been started at Buxar, and prison clothing for next year as well as warders' uniforms are now being made there. It is hoped that next year the factory will be fully developed.

A large castor-oil factory is now in fair working order at Rajshahye Central Jail.

Arrangements have been made for these jails to *supply* the *State Railways, Police Department,* and others with large supplies next year. To enable this to be done satisfactorily and promptly, it has been calculated that Buxar will require some Rs. 46,000, Bhagulpore some Rs. 30,000, and Rajshahye Rs. 30,000, for raw materials, making in all Rs. 1,06,000 over and above this year's estimates. The other heavy item of increase is Rs. 95,000 for new machinery, tools and plant, &c., which are required to develope existing manufactures and to unprojected industries. Centralling such manufactures effects a decrease of nearly Rs. 27,000 in district jails by the abolition of miscellaneous manufactures.

District Jails.

	Increase.
	Rs.
District Jail Superintendent	600

This increase is to provide for the extra allowance of Rs. 50 a month to the assistant-surgeon of Baraset, who, under orders of Government, is to hold medical and executive charge of the jail.

	Estimate, 1880-81.	Estimate, 1879-80.	Decrease.
	Rs.	Rs.	Rs.
Fixed executive staff	57,835	58,296	461

This decrease is due to nothing in particular. The charges for 1880-81 are for the staff now engaged according to the new scale.

Native Doctors.—The decrease of Rs. 96 under this head is due to the entire abolition of compounders and exchange of native doctors for less paid men, as stated under head Central Jails.

Warders' Establishment.—The increase of Rs. 1,242 is the result of the complete introduction of the new scale which has only lately been carried out.

Extra Establishment.—Various new jails are under construction, and it is feared they will not be fully completed till well towards the end of next year, besides some other works of an

important nature have to be constructed, which necessitates the entertainment of some extra men over and above this year's estimates. The increase of Rs. 490 is due to the provision for these extra men.

	Estimate, 1880-81.	Estimate, 1879-80.	Increase.
	Rs.	Rs.	Rs.
Rations	2,54,600	2,06,300	48,300

Provision under this head for current year has been found inadequate and under-calculated. I need only say that my remarks under head Central Jails, regarding the fluctuating state of the market and every likelihood of next year proving an expensive one, hold good in the instance of district jails. To meet any such deviation, it has been decided upon fixing an average rate of Rs. 23 per head per annum, and this into the number of prisoners, 11,000 (a slight increase to the number for this year), gives the charge of Rs. 2,54,600 for 1880-81. The average rate per head for 1878 was Rs. 32-14. Under the above circumstances, the following heads have been increased proportionately, viz.—

	Estimate, 1880-81.	Estimate, 1879-80.	Increase.
	Rs.	Rs.	Rs.
Hospital	16,035	14,000	2,035
Contingencies	35,050	28,267	6,783

On the other hand, there is a decrease of Rs. 5,550 against clothing. All prison clothing will now be supplied from the Central Jail at Buxar at an uniform rate. All cloth manufacture has now been abolished at district jails.

Second-class Public Works.

The increase is due to the cause assigned under head Central Jails. An extra heading has been shown under District Jails, viz. increase of pay to jailors according to the new organization scheme now before the Government of India, which when sanctioned will cause an increase of Rs. 12,000 or thereabouts to the salaries of all jailors, and provision is now sought to meet it.

Subsidiary Jails.

Establishment.	Estimate, 1880-81.	Estimate, 1879-80.	Decrease.
	Rs.	Rs.	Rs.
Native doctor	20,640	23,000	2,360

Some seven lock-ups have been converted into hajuts, and the allowance to the native doctors has not been provided. The warders' establishments, &c., connected with these hajuts have been abolished.

Extra Establishment.

The increase of Rs. 663 is owing to the employment of paid mehters at almost all the subsidiary jails instead of convicts.

	Estimate, 1880-81.	Estimate, 1879-80.	Increase.
	Rs.	Rs.	Rs.
Rations	32,650	27,262	5,388

Average rate for this year has proved inadequate. An increase to the population is also anticipated to about 60 prisoners. The average rate per head now decided upon is Rs. 33-10, against Rs. 30 for 1879-80 and Rs. 38-13 for 1878. Prices too have risen considerably during the year, and it is believed that there is no likelihood of any decrease.

The following sub-heads have been increased proportionately, viz.—

Hospital, 53—*I.*
Clothing, 149—*I.*
Contingencies, 1318—*I.*

Second-class Public Works.

Increase Rs. 1,280. This is to meet alterations and repairs which, for want of funds this year, have been in abeyance.

Receipts.

It is anticipated that at least 70 per cent. will be realized on the excess of Rs. 2,01,000 for raw materials which has been estimated for 1880-81.

In conclusion, I have to state that the requirements of the School of Industry have not been included, as this department has no further connection with the Reformatory.

Jail Budget-estimates.

The greater part of the receipts are by jail manufactures, and, as a question of estimate, it is of less importance that the totals of the receipts and expenditure should be correct than that the difference between the two should be pretty accurately estimated.

The following figures show the difference for the last five years :—

			Receipts.	Expenditure.	Net gain.	Net loss.
1874-75	...	...	8,04,854	6,38,856	1,65,998	
1875-76	...	...	6,68,938	6,04,420	64,518	
1876-77	...	...	7,15,726	6,26,841	88,885	
1877-78	...	...	6,80,520	6,71,667	8,853	
1878-79	...	...	5,90,156	7,53,089	.....	1,62,933

There has been a gain of Rs. 45,000 during the first five months of the current year.

The Inspector-General estimates next year for an expenditure of Rs. 9,97,000, of which he says Rs. 1,50,000 will be charged off to the other expenditure heads (being raw material obtained for manufacture into articles of Jail consumption and therefore transferred to "Supplies") leaving Rs. 8,47,000 to be charged to jail *manufactures.*

On the receipt side the Inspector-General estimates Rs. 12,51,760, but, as this includes the Rs. 1,50,000 above referred to, as departmentally taken credit for, the whole amount of money to be received he estimates at Rs. 11,01,760.

He thus estimates a net profit of Rs. 2,54,760. There is nothing in the past to justify such a high estimate, and I would reduce it to Rs. 1,00,000.

As regards the amount to be taken upon each side, the Inspector-General, as above stated, estimates an actual outlay of Rs. 9,97,000. Assuming that he is correct in anticipating that he will be able, at the end of the year, to give me details of Rs. 1,50,000 to be transferred to the "supply" head, his estimated charge to manufactures will be Rs. 8,47,000, and, as I allow for Rs. 1,00,000 profit, I drew the receipts as Rs. 9,47,000. However, 1 this year obtained no details of any amounts to be transferred from "manufactures" to "supplies." Under other heads I have only to remark that the Inspector-General, having estimated for 200 prisoners to be added to the Presidency Jail and 825 to district jails for development of manufactures, should, it seems to me, have estimated for a decrease in the district jails. But, on the contrary, he estimates here for an increase in numbers also.

I have no information regarding the actual statistics, nor is the number of prisoners anywhere mentioned in the estimates.

(Sd.) J. WESTLAND,
Accountant-General.

T. A. G.—Reg. No. 12048C—102—22-1-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH JANUARY 1880.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1872C, dated the 25th November 1879, submitting the annual estimate of Receipts and Expenditure of the Jail Department for 1880-81.

The Accountant-General estimates the receipts for 1880-81 at Rs. 9,51,000, against the departmental estimate of Rs. 11,01,760, and the sanctioned estimate of the current year amounting to Rs. 7,31,000. The Accountant-General's estimate includes a sum of Rs. 4,000 on account of miscellaneous receipts, which has not been taken into account by the Inspector-General of Jails. The *Sale proceeds of jail manufactures, Hire of convicts,* and *Receipts on account of convict labour,* which mainly comprise the revenue of the Jail Department, are put down at Rs. 9,47,000, and a provision of Rs. 8,47,000 is made *per contra* on the expenditure side under jail manufactures, thus showing a net profit to the department of Rs. 1,00,000. The departmental estimate shows a net profit of Rs. 2,54,760, which is too sanguine. The Accountant-General's estimate is accepted on the grounds set out in his memorandum attached to the estimates.

2. The following table compares the Accountant-General's estimate of expenditure for 1880-81 with the local estimate and the sanctioned grant for the current year:—

	Local estimate, 1880-81.	Accountant-General's estimate, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.	Rs.
Inspection and general superintendence ...	58,020	58,000	57,000
Presidency jails	98,619	96,628	85,000
Central jails	3,65,944	3,68,444	2,97,000
District jails	5,52,746	5,27,808	4,97,000
Subsidiary jails	1,11,508	1,11,325	1,11,000
School of industry	... ..	15,000	15,000
Jail manufactures	8,47,000	8,47,000	6,50,000
Total ...	20,33,837	20,24,205	17,12,000

3. *Inspection and General Superintendence.*—The increase of Rs. 1,000 shown in the Accountant-General's estimate over the grant for the current year is owing to provision made for increments of salaries of the clerks. The Accountant-General's estimate is passed.

4. *Presidency Jail.*—In comparison with the grant for the current year, the local estimate shows an increase of Rs. 13,619, and the Accountant-General's estimate an increase of Rs. 11,628. The increase is principally due to a provision for dieting and clothing of 200 extra prisoners proposed to be added to the Presidency Jail in order to bring the Jail Press to complete working strength, and to the introduction of the warder system according to the new scale. Under the sub-heads of *Office and ground rents, Service postage stamps, Travelling allowance,* and other *Miscellaneous contingencies,* the Inspector-General of Jails has provided a sum of Rs. 7,320, against the sanctioned grant of Rs. 4,828 for the current year. The Accountant-General has reduced the estimate to Rs. 5,329. In the absence of any explanation of the cause of increase, the Lieutenant-Governor accepts the estimate of the Accountant-General, who has allowed for a moderate increase over the actuals of last year. The grant for the Presidency Jail for 1880-81 will thus stand at Rs. 96,628 as estimated by the Accountant-General.

5. *Central Jails.*—The Inspector-General of Jails estimates the expenditure under this head at Rs. 3,65,944, and the Accountant-General at Rs. 3,68,444, against the sanctioned grant of Rs. 2,97,000 for the current year. The increases are fully explained in the column of remarks in the estimate. A sum of Rs. 40,672 is entered under "Executive staff, including jailors," against Rs. 29,070 the grant for the current year. The increase is required principally to provide for the salary of a Deputy Superintendent and a European Foreman for the Bhagulpore Jail, and a Deputy Superintendent for the Rajshahye Jail, at a cost of Rs. 11,400.

The increases under "Contingent charges" for rations, hospital charges, clothing and bedding, and moving prisoners, amounting to Rs. 56,080, are mainly due to the addition of 825 prisoners in these jails in order to give effect to the proposed development of manufactures in the Central Jails. The increased amount, Rs. 4,500, for petty construction and repairs, against Rs. 2,300 in 1879-80, is required to provide bathing platforms and quarters for jail officers, which are urgently wanted. The Accountant-General estimates the travelling allowance and other miscellaneous office expenses at Rs. 16,600 with reference to the average actuals of the past two years; but as these items are under the control of the Inspector-General, and can be kept down by his orders, the local estimate of Rs. 11,410 is accepted. The total grant for Central Jails will stand at Rs. 3,63,254.

6. *District Jails.*—The Accountant-General estimates the expenditure under this head at Rs. 5,27,808, against the local estimate of Rs. 5,52,746, and the sanctioned grant of the current year amounting to Rs. 4,97,000. The increase of Rs. 3,775 under "Establishment," compared with the grant for the current year, is mainly due to the increase of pay of jailors under the new scheme and to the introduction of the new warder system. The Inspector-General of Jails provides a sum of Rs. 2,54,600 for "Rations," against Rs. 2,06,300 the grant for the current year, and explains that the grant for the current year was under-estimated and has been found inadequate owing to the high prices of food-grains. His estimate also includes a provision for 155 additional prisoners in these jails. As an increase of 1,025 prisoners is estimated under Presidency and Central Jails to provide for the more efficient working of the press and manufactures, and as there is no likelihood of the total jail population being increased, there ought to be a considerable reduction in the number of prisoners under the head of District Jails. Prices are also likely to be lower. The Lieutenant-Governor accordingly accepts the Accountant-General's estimate of Rs. 2,30,000.

The Accountant-General reduces the local estimate of Rs. 10,190 under "Moving prisoners" to Rs. 8,000 with reference to the actuals of 1878-79, amounting to Rs. 8,430; but as the transfer of more prisoners from District to Central Jails and to the Presidency Jail will cause additional expenditure under this head, the local estimate is accepted. Similarly, the local estimate of Rs. 27,920 for "Office and ground rents," "Value of medical stores," "Office expenses," "Travelling allowances," &c., is accepted, as the items are such as the Inspector-General ought to be best able to estimate for.

The Accountant-General estimates the expenditure on account of Service postage stamps at Rs. 1,500, and the Inspector-General of Jails at Rs. 2,640. The amount may be put down at Rs. 2,000. The total grant for District Jails will thus stand at Rs. 5,27,506.

7. *Subsidiary Jails.*—The estimate of the Inspector-General of Jails under this head amounts to Rs. 1,11,508, and of the Accountant-General at Rs. 1,11,325, against the sanctioned grant of Rs. 1,11,000 for the current year. The Accountant-General's estimate under all the sub-heads is passed, with the exception that the provision for "Moving prisoners" is raised from Rs. 3,200 to Rs. 3,682, the amount locally estimated. The grant under Subsidiary Jails will therefore be Rs. 1,11,807.

8. *School of Industry.*—As the school has been removed from the control of the Inspector-General of Jails, and is now under a Board of Management, the Inspector-General has furnished no estimate of expenditure under this head, and the Accountant-General merely reproduces the allotment of the current year. The estimate of the Board was separately received and passed by the Lieutenant-Governor for Rs. 21,832. This amount should accordingly be entered in this estimate.

9. *Jail Manufactures.*—The Accountant-General's estimate of Rs. 8,47,000, which tallies with that of the Inspector-General of Jails, is accepted.

10. In accordance with the foregoing remarks, the Jail Estimate for 1880-81 will stand as follows :—

RECEIPTS.

	Rs.
Sanctioned estimate, 1880-81	9,51,000

EXPENDITURE.

	Sanctioned grant, 1880-81.
	Rs.
Inspection and general superintendence	58,000
Presidency jails	96,628
Central jails	3,63,254
District jails	5,27,506
Subsidiary jails	1,11,807
School of industry	21,832
Jail manufactures	8,47,000
Total ...	20,26,027
or say ...	20,26,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Jails, Accountant-General, and the Political (Jails) Department of this office, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 111-13.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Assistant Secretary to the Government of Bengal.

CALCUTTA,
The 15th January 1880.

C. E. G.—Reg No. 120490—102—22-1-80.

ANNUAL ESTIMATES POLICE DEPARTMENT, 1880-81.

No. 1772C, dated Calcutta, the 18th October 1879.

Memo. by—C. R. KIERNANDER, ESQ., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XVI.—POLICE.

RECEIPTS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Police supplied to public departments, private companies, and persons ...	20,369		20,000		20,000		17,000		25,383	6,356	
Cash receipts under Act XXXI of 1860	500		500		500		500		570	.....	
Fees, Fines, and Forfeitures ...	1,500		500		500		500		505	302	
Superannuation receipts ...	16,000		16,000		16,000		16,000		18,210	7,552	
Realizations on account of lost and unserviceable articles ...	500		.....		.....		.....		.....	.....	
Recoveries on out-village police	.....		30,000		30,000		.....		1,867	14,520	A new head opened—*See* letter to Government of Bengal, No. 513C, dated 8th August 1879.
Deductions on account of clothing from constables and head-constables	50,000		.....		.....		.....		.....	.....	These deductions are not taken under pay on the charge side, not adjustments being made.
Recoveries from Chittagong Frontier Police for provisions	20,000		20,000		20,000		20,000		19,555	11,044	
Deductions on account of clothing on account of Chittagong Frontier Police	1,902		.....		.....		.....		.....	.....	Ditto ditto ditto.
Miscellaneous	.....		20,000		20,000		20,000		21,856	12,837	
Recoveries from Jail Department for transfer of arms, &c.	11,177		.....		.....		.....		.....	.....	
		1,21,948		1,07,000		1,07,000		74,000	84,046	52,811	These transfer adjustments are not allowed.
Pounds under Act I of 1871.											
Fines on stray cattle	2,81,887		2,85,000				2,75,000		2,95,594	1,48,794	Increased with reference to actuals.
Proceeds of unclaimed stray cattle	59,071		40,000				40,000		32,802	19,722	
Miscellaneous	645		2,000				2,000		3,117	1,174	
		3,41,603		3,27,000		3,40,000		3,17,000	3,31,513	1,69,691	
Steam Boiler Inspection.											
Fees for examination of steam boilers	12,000		10,000				12,000				
		12,000		10,000		10,000		12,000	9,970	4,360	Apparently over-estimated.
Total ...		4,75,551		4,44,000		4,57,000		4,03,000	4,29,529	2,26,863	

Net increase in 1880-81, Rs. 41,000.

GRANT 19.—POLICE.

	Budget estimate. 1880-81.	Budget estimate. 1879-80.	Increase.	Decrease.	Sanctioned estimate, 1880-81.	Actuals, 1878-79.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Police	2,51,000	2,43,000	8,000	.....	2,51,000	2,46,388	1,10,628	
Superintendence	1,21,000	1,19,068	1,932	.....	1,21,000	1,23,138	48,972	
District Executive Force	32,40,000	32,53,538	.....	13,538	32,73,624	32,73,970	12,92,945	
Railway Police	31,200	31,188	12	.....	31,200	29,634	12,356	
Municipal Police	38,945	38,629	316	.....	38,945	35,657	14,867	
Village Police	30,000	.....	30,000	.....	30,000	.....	11,859	
Special Police	1,67,855	1,72,205	.....	4,350	1,67,855	1,80,235	66,059	
Pounds under Act I of 1871	1,36,600	1,42,000	.....	5,400	1,36,600	1,21,897	56,152	
Steam-boiler inspections	11,400	11,838	.....	438	10,900	10,784	4,093	
Purchase of European publications	.....	.....	.....	.....	.....	.....	300	
Total ...	40,28,000	40,11,466	40,260	23,726	40,53,624	40,21,683	16,18,031	
Deduct for rounding ...	.....	.....	.....	.....	624	.....	.....	
Net Total ...	40,28,000	40,11,466	40,260	23,726	40,53,000	40,21,683	16,18,031	

Net increase in 1880-81, Rs. 16,534.

GRANT 19—POLICE—*continued.*

Number 1879-80	Number 1880-81	Detail.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE.											
		Government contribution of 25 per cent. pay of Calcutta Police		99,600		99,600		99,600		97,400	97,897	30,000	As given by the Commissioner of Police. Cause of increase not stated, but the higher rate of pay sanctioned for constables in Government orders No. 1189, dated 13th March 1879, causes an additional charge to Government of Rs. 1,056.
		RIVER POLICE.											
		Establishment.											
7	7	Superintendents, Inspectors, &c.	12,000		12,000		12,000		12,000				Increased rates of pay sanctioned in orders of Government of Bengal No. 1189, dated 13th March 1879.
57	57	Corporals and Constables ...	6,048	18,048	6,048	18,048	6,048	18,048	5,580	17,580			
		Boat Establishment.											
109	109	Crew of boats ...	10,332		10,332		10,332		9,180				
		Hire of boats ...	600	10,932	600	10,932	600	10,932	600	9,780			
		Contingent Charges.											
		Contingent expenses	1,424		1,424		1,424		1,424				
		Clothing	1,000		1,000		1,000		1,000				
		House rent for Superintendent	1,080		5,760		5,760		1,080				
		Petty construction and repairs	.....		.....		...		.....				
		Repairs of hulks and boats ...	5,000	8,504	1,200	9,384	1,200	9,384	5,000	8,504			
		Grand Total ...		37,484		38,364		38,364		35,864			
		DEDUCT											
		Three-fourths of cost paid by Port Commissioners		28,113		28,773		28,773		26,898			
		Total amount of Government contribution		9,371		9,591		9,591		8,966	8,966	9,371	
		DEAD-HOUSE ESTABLISHMENT.											
		Establishment of contingencies		400		400		400		400	366	165	
		BALLIAGHATTA, KIDDERPORE, AND SEALDAH SALT POLICE ESTABLISHMENT.											
15	15	Sub-Inspectors, Corporals, &c...	2,436		2,436		2,436		2,352		2,278	1,068	Increased pay for constables sanctioned in orders of Government of Bengal No. 1189A—20462, dated 13th March 1879.
	4	Manjees and Dandies	216		216		216		216		216		
		Boat-hire... ...	60		60		60		60		60	25	To provide constables with lanterns, great-coats, belts, &c., sanctioned in the above orders.
		Clothing	80		80		80		80		39	.....	
		Petty construction and repairs	100		100		100		100		149	.....	Sanctioned in letter from Government of Bengal No. 2115, dated 8th October 1879.
		Ground rent ...	71		71		71		38		34	38	
		Contingencies ...	80		80		80		80		4	12	Reduced with reference to actuals of the past two years.
		Total ...		3,043		3,043		3,043		2,926	2,780	1,143	
		CALCUTTA LOCK-UP.											
		Establishment.											
10	10	Lock-up guards...	1,152		1,152		1,152		1,032		1,072	470	Increased rate of pay for constables sanctioned in orders No. 1189, dated 13th March 1879.
5	...	Servants	.....		.....		.....		444			.....	Transferred to jails.
				1,152		1,152		1,152		1,476	1,072	470	
		Contingent Charges.											
		Clothing	64		64		64		64		.....	.....	Transferred to jails.
		Conveyance allowance	.....		.....		.....		50		.....	.....	
		Petty construction and repairs	.....		.....		.....		50		.....	.....	
		Contingencies	.....		.....		.....		25		.....	.....	
				64		64		64		189	.....	.....	
		Total ..		1,216		1,216		1,216		1,665	1,072	470	

GRANT 19—POLICE—*continued.*

Numbers 1879-80	Numbers 1880-81	Detail	Local estimate, 1880-81		Accountant-General's estimate, 1880-81		Sanctioned grant, 1880-81		Sanctioned estimate, 1879-80		Actuals, 1878-79	Actuals for five months, 1879-80	Explanatory Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*continued.*											
		ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS.											
22	21	Inspectors and Serjeants ...	19,020		19,020		19,020		19,260		56,741	23,615	One serjeant reduced from the Presidency Jail guards. The equalization of the pay of Inspectors sanctioned in order No. 48, dated 13th January 1879, does not cause any increase of expense. *A reduction in the number of constables towards meeting the increased rate of pay sanctioned in Government order No. 1189, dated 13th March 1879.
376	359	Constables and Corporals ...	37,188		37,188		37,188		36,312				
4	4	Servants	192		192		192		192		192	80*	
				56,400		56,400		56,400		55,764	56,933	23,695	
		Contingent Charges.											
		Clothing	3,270		3,270		3,270		2,936		2,905	.....	To provide for lanterns great-coats, belts, &c sanctioned in Government order No. 1189, dated 13th March 1879.
		Escort charges	500		500		500		500		2,774	297	
		Rewards	500		500		500		500		190		
		Oil for night rounds	500		500		500		500		926	247	
		Conveyance allowance for guards	300		377		377		300				
				5,070		5,147		5,147		4,736	6,705	544	
		Total ...		61,470		61,547		61,547		60,500	63,638	24,239	
		SUBURBAN POLICE.											
		EXECUTIVE FORCE.											
		Salaries.											
2	2	Superintendents	.....	11,400	.....	11,400	.....	11,400	.....	11,400			
		Establishment.											
31	31	Inspectors, Darogahs, &c. ...	27,840		27,840		27,840		27,840				
711	666	Corporals and Constables ...	67,076		67,076		67,076		64,652				
3	3	Clerks	1,092		1,092		1,092		1,092	.....	.....	.....	A tentative reduction towards meeting increased pay of constables sanctioned in order quoted above.
36	36	Servants	2,160		2,160		2,160		2,160				
8	8	Court Inspectors and Constables at Sealdah and Alipore	3,576		3,576		3,576		3,504				
		Allowance to Policemen on leave	1,500		1,500		1,500		1,500				
				1,03,244		1,03,244		1,03,244		1,00,748	.....	.....	Increased pay of constables sanctioned in order quoted above.
		Detective Force.											
		Moiety of the detective force for the Town and Suburbs ...		8,940		8,940		8,940		8,940			
		Contingent charges.											
		Purchase of horses, saddles, &c.	1,300		1,300		1,300		1,300				
		Rewards	1,000		1,000		1,000		1,000				
		Lighting thanas, guard-rooms, &c.	2,980		2,980		2,980		2,880	.....	.....	.....	For lighting guard-rooms; the charge is said to have been hitherto borne by the constables.
		Diet and clothing of prisoners	200		200		200		200				
		Stationery	300		300		300		125	.....	.....	.....	Inspectors have hitherto had to purchase stationery for public purposes at their own expense.
		Miscellaneous	2,300		2,300		2,300		1,400	.....	.....	.....	Increase for municipal house service tax and other requirements.
		Clothing	4,532		4,532		4,532		5,536	.....	.....	.....	The cost of lanterns, great coats, belts, &c., to be supplied to constables, is more than covered by the reduction in the strength of the force.
		Rent of thanas	10,456		10,456		10,456		11,500	.....	.....	.....	A house is to be built for the *Manicktolla thana*—see G. O. No. 889T, dated 1st November 1878.
		Petty constructions and repairs	4,000		4,000		4,000		4,000				
		Contribution to Chowkidars' hospital	6,075		6,075		6,075		6,408	.....	.....	.....	Revised scale of diet for patients.
				33,143		33,143		33,143		34,349			
		Total Suburban Police ...		1,56,727		1,56,727		1,56,727		1,55,437			

GRANT 19—POLICE—*continued.*

Numbers 1879-80	Numbers 1880-81	Detail	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*continued.*											
		SUBURBAN POLICE—*Continued.*											
		DEDUCT.											
		Amount payable by Municipality		80,864		80,864		80,864		79,718			
		Net amount payable by Government		75,863		75,863		75,863		75,719	71,669	45,240	
		Total Presidency Police ...		2,50,963		2,51,000		2,51,000		2,47,636			
		Deduct.											
		Anticipated savings		2,649		.....		.....		4,636	.....	.....	It does not seem possible to make any reduction for probable savings, as the higher rates of pay sanctioned for constables raises the expenditure to be borne by Government by Rs. 5,439.
		Total, Presidency Police ...		2,48,314		2,51,000		2,51,000		2,43,000	2,46,388	1,10,628	
		PROVINCIAL SUPERINTENDING OFFICERS OF DISTRICT POLICE.											
		Salaries.											
1	1	Inspector-General	30,000		30,000		30,000		30,000		66,504	28,006	
2	2	Deputy Inspectors-General ...	36,000		36,000		36,000		36,000				
1	1	Personal Assistant	9,600		9,600		9,600		9,600		9,814	4,000	
				75,600		75,600		75,600		75,600	76,318	32,006	
		OFFICE AND CHARGES OF INSPECTOR-GENERAL.											
		Establishment.											
29	31	Clerks	29,766		29,766		29,766		27,952		25,694	11,506	Annual increments and two additional clerks sanctioned for the *Police Gazette* in letter from Government of Bengal, No. 2028—440, dated 25th April 1879.
7	4	Servants	504		504		504		552				The work of peons is now performed by constables attached to the District Police, who are deputed to the office for orderly duty.
		Temporary Establishments ...	.....		.....		.....		.....		.....	60	
				30,270		30,270		30,270		28,500	25,694	11,566	
		Contingent Charges.											
		Office rent	5,264		5,264		5,264		5,264		5,127	2,115	The necessity for the large amount asked for by the Inspector-General is not apparent, the large expenditure last year being due to the purchase of furniture.
		Office expenses	1,682		1,000		1,000		2,000		8,124	598	
		Miscellaneous	1,682		1,000		1,000					323	
				8,628		7,264		7,264		7,264	13,251	3,036	
		Travelling Expenses.											
		Travelling allowances		6,500		6,500		6,500		6,500	6,334	1,686	
		Postage Charges.											
		Service postage stamps ...		1,292		1,366		1,366		1,200	1,541	678	Increased with reference to the actuals of the past two years.
		Total ...		1,22,290		1,21,000		1,21,000		1,19,068	1,23,138	48,972	
		DISTRICT EXECUTIVE FORCE.											
		EXECUTIVE DEPARTMENT.											
		Salaries.											
41	41	District Superintendents ..	3,43,200		3,43,200		3,43,200		3,43,200		4,85,852	1,98,683	Over deduction this year on account of Assam.
32	32	Assistant Superintendents ...	1,31,400		1,31,400		1,31,400		1,30,200				
				4,74,600		4,74,600		4,74,600		4,73,400	4,85,852	1,98,683	

GRANT 19—POLICE—*continued.*

Numbers 1879-80.	Numbers 1880-81.	Detail.	Local estimate, 1880-81. Rs.	Local estimate, 1880-81. Rs.	Accountant-General's estimate, 1880-81. Rs.	Accountant-General's estimate, 1880-81. Rs.	Sanctioned grant, 1880-81. Rs.	Sanctioned grant, 1880-81. Rs.	Sanctioned estimate, 1879-80. Rs.	Sanctioned estimate, 1879-80. Rs.	Actuals, 1878-79. Rs.	Actuals for five months, 1879-80. Rs.	Explanatory Remarks.
		DISTRICT EXECUTIVE FORCE—*continued.*											
		EXECUTIVE DEPARTMENT—*continued.*											
		Establishment.											
146	148	Inspectors ...	2,74,800		2,71,200		2,74,800		2,73,600		7,14,429	3,09,291	One Arms Act Inspector in Patna has been abolished. The Inspector-General provides for three Inspectors of the 4th grade, but the amount is not brought forward in the absence of Government sanction. One Sub-Inspector reduced in Patna by the introduction of jail warders, and two Special Sub-Inspectors entertained for drugging cases.
696	697	Sub-Inspectors ...	5,05,800		5,05,800		5,05,800		5,04,480				
2,206	2,191	Head Constables	4,05,040		4,05,040		4,05,040		11,08,120		14,41,477	5,82,544	Reductions generally due to the introduction of jail warders, against which there is a small increase for Damookdea outpost and 11 constables in Julpigoree not observed.
14,544	14,073	Constables ...	11,12,988		11,12,988		11,12,988		11,55,564				
		Increase of pay to Constables ...	.....		.....		10,000						
		Addition to Dacca Police Force ...	.....		.....		13,452						
		Addition to Bhagulpore Police Force	.....		.....		12,972						
		Kurkutch salt establishment ...	.....		.....		.....		3,688		.....	.....	Included under head-constable and constables.
2	2	European Constables	2,400		2,400		2,400		2,400		1,278	500	
32	32	Mounted Constables	9,600		9,600		9,600		9,600		10,168	3,955	
		Hospital Establishment ...	17,370		17,370		17,370		18,000		1,03,783	42,518	Reduction of personal allowance to native doctors attached to jails and doing duty with the police. Vacancies filled up on minimum pay
		Clerks and servants	92,723		92,723		92,723		96,411				
		Temporary Establishment ...	.....		.....		.....		.....		930	1,023	
				24,20,721		24,17,121		24,57,145		24,68,863	23,02,065		
		Total ...		28,95,321		28,91,721		29,31,745		29,42,263	27,87,917		
		Deduct probable savings ...		.....		1,16,721		1,16,721		1,50,000	.....		
		Total ...		28,95,321		27,75,000		28,15,024		27,92,263	27,87,917	9,59,830	
		Contingent Charges.											
		Clothing	1,13,968		90,000		90,000		90,000		91,813	26,691	
		Ordnance stores and repairs of arms, &c.	12,643		8,000		8,000		10,000		6,358	1,587	Average of the last three years.
		Purchase of tents and accoutrements	12,000		7,000		7,000		7,000		11,025	4,236	
		Good-conduct money	12,855		6,000		6,000		6,000		5,631	2,278	
		Boats, elephants, and mules ...	97,244		89,000		89,000		89,000		87,260	30,839	
		Rewards	9,057		8,000		8,000		8,000		7,843	2,586	
		Compensation for lands taken for police buildings	1,000		.....		.....		775		478	188	Statement from which the figures are taken not yet received.
		Rent of lands and buildings ...	3,966		4,000		4,000		3,500		4,327	1,016	Increased with reference to actuals.
		Office expenses and miscellaneous	70,845		64,000		64,000		64,000		63,475	23,834	
		Oil for lighting station-houses	15,421		15,000		15,000		15,000		16,003	6,790	Ditto ditto.
		Petty construction and repairs New buildings	70,000		70,000		70,000		70,000		78,320	12,122	
		Cost of medical stores	5,000		5,000		5,000		5,000		4,785	.....	
		One-third freight on Europe stores	.....		.....		.....		.....		61	9	
		Repairs of boats and cost of stores	5,000		5,000		5,000		5,000		4,250	2,560	
				4,28,000		3,71,000		3,60,000		3,71,275	3,83,629		
												1,14,856	
		Travelling Expenses.											
		Travelling allowances		66,667		67,000		62,000		62,000	75,618	28,555	Average of the past three years
		Postage Charge.											
		Service Postage Stamps ...		27,672		27,000		27,000		28,000	26,806	10,991	
		Total District Executive Force		34,18,659		32,40,000		32,73,024		32,53,538	32,73,970	12,92,945	
		GOVERNMENT RAILWAY POLICE		31,200		31,200		31,200		31,188	29,634	12,356	As passed by the Railway Committee at meeting held on 26th June 1876.
		MUNICIPAL POLICE.											
		Amount of Government contribution to Municipal Police		38,945		38,945		38,945		38,629	35,657	14,667	According to Government sanction in orders No. 321, dated 22nd January 1879, and No. 2409, dated 2nd May 1879.
		VILLAGE POLICE.											
		Pay of khas mehal chowkidars, contingencies			30,000	30,000	30,000					11,859	A new head opened, see letter to Government of Bengal, No. 2130 dated 8th August 1879.
		Total ...						30,000				11,859	

GRANT 19—POLICE—*continued.*

Numbers 1879-80.	Numbers 1880-81.	DETAIL.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grants, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SPECIAL POLICE.											
		CHITTAGONG FRONTIER POLICE.											
		Establishment											
7	7	Subadar Majors and Subadars	8,040		8,040		8,040		8,040				
1	1	Inspector, 1st grade	3,000		3,000		3,000		3,000		20,016	8,997	
6	6	Jemadars... ...	3,600		3,600		3,600		3,600				
35	38	Havildars ...	7,980		8,340		8,340		7,680				
597	597	Naiks, Buglers, and Privates ...	72,252		71,892		71,892		71,892		62,000	24,782	Revised establishment sanctioned in letter from Government of Bengal, No. 3726, dated 4th September 1879.
		Native doctors, clerks, and servants	5,520		2,436		2,436		2,736			1,589	
		Dâk establishment	3,684		3,684		3,684		3,684		10,460	1,334	
		Commissariat establishment ...	1,860		1,860		1,860		2,700			746	
				1,05,936		1,02,852		1,02,852		1,03,332	92,476		
		Deduct.											
		Probable savings		.....		6,852		6,852		7,047			
		Total ...		1,05,936		96,000		96,000		96,285	92,476	37,448	
		Contingent Charges.											
		Good-conduct money	200		100		180		100		118	17	
		Boats, Elephants, and Mules ..	6,199		6,499		6,499		9,812		9,475	1,785	
		Repairs of arms and accoutrements	360		360		360		360		506 47	2,632	
		Ordnance stores	.....		1,500		1,500		.....		1,603	196	Entered with reference to actuals of the past year.
		Rewards	50		50		50		50		.....	.....	
		Oil for lighting station-houses	298		200		200		120		172	6	Increased with reference to actuals.
		Cost of medical stores	.....		500		500		.....		655	.....	On actuals of the past year.
		Petty construction and repairs	5,000		5,000		5,000		5,000		5,630	20	
		Repairs of boats and cost of stores	2,730		1,964		1,964		6,000		50	.....	Includes cost of coals and engine-room stores.
		Stores from England	.....		.....		.....		.....		.....	.....	
		One-third freight on Europe stores	.....		.....		.....		.....		.....	.....	
		Office expenses and miscellaneous	2,690		2,690		2,690		3,852 760		6,524 213	2,194	
		Working allowances	3,600		3,600		3,600		3,600				
		Cost of supplying, conveying, loss, &c., of provisions ...	24,450		34,000		31,000		34,000		39,810	14,850	The Inspector-General has not provided for the cost of provisions to be recovered.
		Clothing	4,488		4,433		4,433		4,000		8,920	2,906	
		Cost of boats	.....		.....		.....		3,876		.....	.....	To be provided every second year.
				50,024		60,905		60,905		65,730	73,723	24,906	
		Travelling Expenses.											
		Travelling allowances		3,935		900		900		150	952	.....	Increased with reference to actuals.
		Postage Charges.											
		Service Postage Stamps ...		50		50		50		40	60	26	
		Total Chittagong Frontier ...		1,59,945		1,57,855		1,57,855		1,62,205	1,67,220	62,080	
		Special Police under Sections 13, 14 and 15 of Act V of 1861.											
		Cost of police-guards supplied to private parties and corporate bodies		10,000		10,000		10,000		10,000	13,015	3,979	
		Total Special Police ...		1,69,945		1,67,855		1,67,855		1,72,205	1,80,235	66,059	
		POUNDS UNDER ACT I OF 1871.											
		Establishment.											
		Clerks	8,700		8,706		8,706		7,362		1,02,207	43,538	Two Inspectors for superintending cattle-pounds in Purneah have been provided for.
		Pound-keepers ...	1,01,644		1,01,644		1,01,644		1,07,840				Some new pounds are expected to be opened against a decrease for pounds to be farmed out in some districts.
		Servants	1,486		1,486		1,485		1,498				
				1,11,836		1,11,836		1,11,836		1,16,700	1,02,207	43,538	

GRANT 19—POLICE—*concluded.*

DETAIL.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
POUNDS UNDER ACT I OF 1871—*continued.*											
Contingent Charges.											
Fees of impounded cattle ...	.. ..		.....		.....		.....		.....	15	
Service Postage Stamps .	348		300		300		245		181	59	Reduced with reference to actuals.
Office and ground rent	266		266		263		238		6	.....	
Petty construction and repairs	18,034		17,957		17,957		18,600		13,488	10,473	A slight reduction with reference to actuals.
Other contingencies	6,241		6,241		6,241		5,517		6,015	2,067	
		25,389		24,764		24,764		25,300	19,690	12,614	
				1,36,600		1,36,600					
Total Pounds ..		1,37,225						1,42,000	1,21,897	56,152	
STEAM BOILER INSPECTIONS UNDER ACT VI (B.C.) OF 1864.											
Establishment	9,348		9,348				9,348		9,036	3,765	
Contingencies and miscellaneous	180		1,020				600		918	248	House rent reduced.
	850		—18				850		810	80	
Fees to Commissioners	1,040		1,040				1,040				
Total Steam Boiler ...		11,418		11,400		10,000		11,838	10,764	4,093	
Purchase of European publications		.....		.....		.....		.....	.....	300	No figures have been reported for this head by local officers.

H. P.—Reg. No. 10582—20-12-79.

POLICE ESTIMATES, 1880-81.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH DECEMBER 1879.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 1772C, dated 18th October 1879, submitting the annual estimates of receipts and charges of the Police Department for 1880-81.

Read also—

A further letter from the Accountant-General, No. 855, dated 12th November 1879, requesting that, for the reasons stated, the provision of Rs. 5,000 and Rs. 1,080 made in his former estimate on account of "Repairs of hulks and boats" and "House-rent for Superintendent," subordinate to the head "River Police," be reduced and raised to Rs. 1,200 and Rs. 5,760 respectively.

Memoranda from the Judicial (Police) Department of this office, Nos. 4713 and 4718, dated 12th December 1879, communicating the sanction accorded by that Department to additions to the police force of Dacca and Bhagulpore at an annual cost of Rs. 13,452 and Rs. 12,972 respectively, owing to the withdrawal of troops from those districts.

Memorandum from the same Department, No. 4720, dated 12th December 1879, requesting that a sum of Rs. 10,000 may be provided in the Police estimates for 1880-81 to meet expenditure on account of the increase of pay granted to police constables in certain districts, owing to the rise in the price of food and the difficulty experienced in keeping up the force to its prescribed strength on present rates.

In accordance with the instructions of the Government of India, conveyed in their Financial letter No. 1503, dated 31st March last, the transactions on account of "Pounds under Act I of 1871" and "Steam Boiler Inspection," which had hitherto been shown in the estimates of "Provincial Rates," have for the first time been shown in the Police estimates now under review.

RECEIPTS.

2. The Accountant-General estimates the receipts for 1880-81 on account of "Police" proper at Rs. 1,07,000, against Rs. 74,000, the sanctioned estimate of 1879-80. The increase is accounted for by the inclusion in the estimates for the first time of a sum of Rs. 30,000, being "Recoveries on account of the pay of village police" in certain Government and other estates. This item is balanced by a corresponding charge *per contra*. The estimated recoveries on account of police supplied to public departments, &c., are raised by Rs. 3,000. Under all other headings the Accountant-General repeats the sanctioned figures of the current year. His figures are accepted.

3. The receipts from "Pounds" are taken by the Accountant-General at Rs. 3,27,000, the local estimate being Rs. 3,41,603. The sanctioned estimate of the current year is Rs. 3,17,000, but the actuals of 1878-79 were Rs. 3,31,513. In view of the attention now being given to the improved management of pounds, and the actual receipts for five months of 1879-80, which amount to Rs. 1,69,691, the Lieutenant-Governor thinks the estimate for 1880-81 may safely be taken at Rs. 3,40,000. The fees for examination of steam-boilers are estimated locally at Rs. 12,000, but reduced by the Accountant-General, with reference to actuals, to Rs. 10,000. The Accountant-General's estimate is accepted. The total receipts for the current year as now sanctioned will amount to Rs. 4,57,000.

EXPENDITURE.

4. The following table compares the Accountant-General's estimated expenditure for 1880-81 with the figures of previous years :—

HEADS.	Accountant-General's estimate, 1880-81.	Sanctioned estimate, 1879-80.	Actual, 1878-79.
	Rs.	Rs.	Rs.
Presidency Police	2,51,000	2,43,000	2,46,388
Superintendence (Provincial Superintending Officers of District Police)	1,21,000	1,19,068	1,23,138
District Executive Force	32,40,000	32,53,538	32,73,970
Railway Police	31,200	31,188	29,634
Municipal Police	38,945	38,629	35,657
Village Police	30,000	.....	.....
Special Police (including Chittagong Frontier Police)	1,67,855	1,72,205	1,80,235
Pounds under Act I of 1871	1,36,600	1,42,000	1,21,897
Steam Boiler Inspections	11,400	11,838	10,764
Total ...	40,28,000	40,11,466	40,21,683

5. Under the heading "Presidency Police," the Accountant-General's figures differ in a few minor items from the local estimates, but on examination the corrections appear warranted, and are accepted by Government. Similarly, the Accountant-General's estimates under "Provincial Superintending Officers of District Police" are sanctioned.

6. Under the head "Salaries of Inspectors" subordinate to "District Executive Force," the Accountant-General has reduced the local estimate of Rs. 2,74,800 to Rs. 2,71,200, on the ground that the employment of three additional Inspectors, for which a provision has been made by the Inspector-General of Police, has not received the sanction of Government. But as the employment of these additional inspectors has since been sanctioned, the Inspector-General's estimate under this head is restored. On the other hand, the Accountant-General's estimate of Rs. 90,000 on account of "Clothing" is accepted, instead of the Inspector-General's figures of Rs. 1,13,968. The actual expenditure on this account in 1878-79, before the late reductions in the force, was only Rs. 91,813, and looking to the expenditure during the first five months of the current year, which amounts to Rs. 26,691, it would seem that now, even Rs. 90,000 are more than is really required for "Clothing." At any rate the expenditure must be kept down at least to that figure. Again, in view of the reductions in jail guards, it is unnecessary to make such large provision for ordnance stores and ammunition. The outlay on this account must not exceed the Rs. 8,000 estimated by the Accountant-General. Under "Travelling allowances" the sanctioned figures of the current year are Rs. 62,000. The Inspector-General asks for Rs. 66,667, and the Accountant-General, with reference to actual expenditure, enters Rs. 67,000. The Lieuteuant-Governor declines to increase the grant on this account. The Inspector-General must insist upon his subordinate officers spreading their sanctioned grants properly over all the months of the year. Carefully administered, the grant is more than ample. In the same way the expenditure on oil for stations must not be allowed to mount up year by year. A grant of Rs. 13,000 is now given, and it must not be exceeded. Each station should be limited to a fixed allowance. On the other hand, as explained in the preamble, a sum of Rs. 26,424 to meet expenditure on account of additions lately made to the police force of Dacca and Bhagulpore, as well as a sum of Rs. 10,000 on account of the increase of pay to police constables in certain districts, should be provided in the estimates of the ensuing year. Under other headings the Accountant-General's figures are accepted, and the total grant for "District Executive Force," after deducting Rs. 1,16,721 on account of probable savings, will be Rs. 32,73,024.

7. The Accountant-General's estimate under the head of "Pounds under Act I of 1871," amounting to Rs. 1,36,600, is accepted. But if, as may be expected, the system of farming pounds is extended, and the proposal of the

Inspector-General of Police to place all pounds at stations and outposts in charge of writer-constables with a small extra allowance is adopted, the expenditure will be much below the estimate.

8. Under the head of "Steam Boiler Inspections" the expenditure is taken at Rs. 11,400. But the receipts are only Rs. 10,000, and the expenditure under this head cannot be allowed to exceed the receipts. The estimate will be reduced to Rs. 10,000, and the Judicial Department of this office will be requested to take steps for bringing about the necessary equilibrium between receipts and expenditure.

9. The Accountant-General's estimates under the other heads of expenditure are accepted, and the grants for the Police Department for 1880-81 will stand as follows:—

Heads.	Accountant-General's estimate, 1880-81.	Estimate as now sanctioned by Government.
	Rs.	Rs.
Presidency Police	2,51,000	2,51,000
Superintendence (Provincial Superintending Officers of District Police) ...	1,21,000	1,21,000
District Executive Force	32,40,000	32,73,024
Railway Police	31,200	31,200
Municipal Police	38,945	38,945
Village Police	30,000	30,000
Special Police (including Chittagong Frontier Police)	1,67,855	1,67,855
Pounds under Act I of 1871 ...	1,36,600	1,36,600
Steamer Boiler Inspections ...	11,400	10,000
Total ...	40,28,000	40,59,624
Deduct for rounding	.....	624
Total ...	40,28,000	40,59,000

Order.—Ordered that a copy of this Resolution, together with a copy of the estimates, be forwarded to the Inspector-General of Police and the Accountant-General for information, and to the Judicial (Police) Department of this office for information and guidance, with special reference to paragraph 8.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 3403-5.

Copy forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

Calcutta,
The 19th December 1879,

H. P.—Reg. No. 10583—20-12-79.

No. 4924, dated Calcutta, the 24th December 1879.

Memo. from—H. M. KISCH, ESQ., Offg. Under-Secretary to the Govt. of Bengal,
To—The Financial Department of this Office.

THE undersigned is directed to forward the accompanying copy of a letter, No. 16357, dated 13th instant, and of its enclosure, from the Inspector-General of Police, with the remark that it appears to this Department that the Inspector-General has made out a good case for the grant of a larger allotment than hitherto for the purchase of accoutrements and camp equipage for the police. The amount now said to be required is Rs. 16,678 per annum, but the Inspector-General only entered Rs. 12,000 under this head in his budget estimate for 1880-81. The estimate was reduced by the Accountant-General to Rs. 7,000, and this latter sum only has been allowed by Government. Under the circumstances now represented a further allotment seems necessary, and the undersigned is directed to enquire if the Financial Department can make a supplementary grant of Rs. 5,000 for the year 1880-81.

No. 16357, dated Fort William, the 13th December 1879.

From—JAMES MONRO, ESQ., Inspector-General of Police, Lower Provinces,
To—The Secretary to the Government of Bengal, Judicial Department.

I HAVE the honor to bring to notice the following facts, and to request that a sufficient grant for accoutrements and camp equipage be provided in the budget for this Department for the next financial year.

2. The amount required to provide the police, atits present strength, with accoutrements, is Rs. 40,010; this sum is made up as shown in detail in the annexed statement; this amount may be divided into two descriptions of stores, viz. those that require to be replaced every fourth year, and those that require to be replaced every eighth year; the fomer includes all leather accoutrements, and the latter wooden and metal articles, such as batons and waist-plates; the cost of the former is Rs. 24,908, of the latter Rs. 15,102; thus for accoutrements alone the annual requirements of the police amount to Rs. 8,114,—*i. e.*, one-fourth of the cost of the leather, and one-eighth of the wooden and metal accoutrements.

3. The amount required to provide the police with camp equipage is Rs. 68,516. The official life of a tent is supposed to extend to eight years, but as a matter of fact the work of a District Superintendent wears out a tent sooner than this; however, accepting this time, it gives as a result a sum of Rs. 8,564 required every year in order to keep the camp equipage in an efficient state.

Thus Rs. 8,114 are required for accoutrements, and Rs. 8,564 for camp equipage, or a total of Rs. 1,678 a year.

5. The grants for the last four years were as follow:—

	Rs.
Viz. for 1876-77 ...	8,011
„ 1877-78 ...	9,000
„ 1878-79 ...	9,095
„ 1879-80 ...	7,000

Considering these amounts, and the amount shown above as actually required, I think that the rank and file of the police deserve considerable credit for being able to present as respectable an appearance as they do; the state of the camp equipage, however, is not equal to that of the accoutrements, and two districts have had to be supplied from the tents kept for me and my deputies, while from several other districts I have received requests that I cannot comply with. I may note, too, that recently when some pals were required for the men of a burnt-down police station, the district could not supply them, and the neighbouring districts had to be indented on at some expense for carriage.

6. Under these circumstances I venture to think that I am not asking too much in preferring the present request. It will be impossible, notwithstanding all the efforts used by the officers of the force, to keep the force properly equipped if the grant now allowed is not increased, and the amount of inspection duty now required from District Superintendents cannot be performed unless their camp equipage is renewed and kept up. With every desire to economize, I am compelled to say that I cannot do this with the funds at my disposal.

	Chittagong Hill Tracts.
	No.
Waist-belts and plates, at Rs. 2-4 each	597
Ditto ditto	597
Ammunition pouches, at Re. 1-3-6 each	590
Cap pockets, at 3 annas each	590
Carbine slings, at 7 annas each	590
Head-constables' battons, at 15 annas each	9
Constables' battons, at 1 anna 6 pie each	87
Shoulder-belts with additional ammunition pouches, at Rs. 2-8 each	597
Sword-bayonet scabbards, at Re. 1 each	590
Ditto frogs, at 12 annas each	590
Kookree frogs, at 8 annas each	597
Bugle-slings, at 6 annas each	12
Great-coat straps, at 12 annas per set	590
	Rs. A. P.
Cost ...	5,496 14 6

126

Commissioner's Division.	Name of District.	Waist-belts, at 11 annas each.	Waist-plates, at 12 annas each.	Bayonet scabbards, at 15 annas each.	Frogs, at 3 annas each.	Ammunition pouches, at Rs. 1-3-6 each.	Cap pockets, at 3 annas each.	Carbine slings, at 7 annas each.	Bastons for head-constables, at 15 annas each.	Bastons for constables, at 1 anna 6 pie each.	Cost.
	Bengal.										Rs. A. P.
	Western Districts.										
Burdwan ...	Burdwan	416	416	100	100	100	100	25	65	416	962 0 0
	Bankoora	129	129	60	60	60	60	25	27	129	385 10 6
	Beerbhoom	161	161	50	50	50	50	25	28	161	410 4 6
	Midnapore	669	662	120	120	120	120	25	103	669	1,435 10 6
	Hooghly	299	299	60	60	60	60	25	49	299	666 9 6
	Howrah	231	331	40	40	40	40	25	43	231	506 3 6
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	4,366 6 6
	Central Districts.										
Presidency ...	24-Pergunnahs	645	645	110	110	110	110	25	91	645	1,362 5 6
	Nuddea	426	426	90	90	90	90	25	57	426	944 8 0
	Jessore	444	444	140	140	140	140	25	70	444	1,110 13 0
	Moorshedabod	478	478	60	60	60	60	25	79	478	968 12 0
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	4,386 7 6
Rajshahye ...	Dinagepore	320	320	100	100	100	100	25	38	320	789 11 0
	Rajshahye	313	313	90	90	90	90	95	42	313	757 6 6
	Rungpore	360	360	90	90	90	90	25	49	360	635 15 0
	Bogra	185	185	50	50	50	50	25	29	185	447 15 6
	Pubna	243	243	60	60	60	60	25	44	243	576 2 6
	Darjeeling	154	154	88	88	88	88	25	26	154	493 14 0
	Julpigoree	219	219	110	110	110	110	25	33	219	655 10 6
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	4,556 11 0
	Eastern Districts.										
Dacca	Dacca	315	315	120	120	120	120	25	51	315	844 13 6
	Furreedpore	287	287	60	60	60	60	25	48	287	647 4 6
	Backergunge	378	378	150	150	150	150	25	66	378	1,031 5 0
	Mymensingh	331	331	110	110	110	110	25	50	331	848 1 6
	Tipperah	239	239	110	110	110	110	25	27	239	680 10 6
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	4,047 3 0
Chittagong ...	Chittagong	315	315	136	136	136	136	25	49	315	833 7 6
	Noakholly	246	246	100	100	100	100	25	32	246	670 12 0
	Chittagong Hill Tracts ...	.....	.....	.....	.....	.....	.....	...	...	.....	.....
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	1,504 3 6
	Behar.										
Patna	Patna	411	411	170	170	170	170	25	58	411	1,124 15 6
	Gya	459	459	120	120	120	120	25	76	459	1,088 12 6
	Shahabad	352	352	90	90	90	90	25	63	352	830 13 0
	Mozufferpore	283	283	50	50	50	50	25	41	283	609 4 6
	Durbhunga	247	247	90	90	90	90	25	35	247	649 12 6
	Sarun	297	297	80	80	80	80	25	52	297	716 15 6
	Chumparun	249	249	62	62	62	62	25	39	249	535 11 6
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	5,612 5 0
Bhagulpore	Monghyr	298	298	70	70	70	70	25	37	298	679 2 0
	Bhagulpore	309	309	100	100	100	100	25	47	309	781 4 6
	Purneah	354	354	80	80	80	80	25	55	354	807 1 0
	Sonthal Pergunnahs ...	223	223	110	110	110	110	25	28	223	657 1 6
	Maldah	195	195	50	50	50	50	25	27	195	401 6 6
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	3,385 15 6
	Orissa.										
Orissa	Cuttack	401	401	120	120	120	120	25	69	401	993 6 6
	Pooree	302	302	90	90	90	90	25	62	302	759 5 0
	Balasore	362	362	90	90	90	90	25	68	362	856 13 0
	Gurjats	180	180	195	195	195	195	25	25	180	803 9 6
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	3,413 2 0
	Chota Nagpore.										
	South-West Frontier Agency.										
Chota Nagpore	Hazareebagh	411	411	160	160	160	160	25	68	411	1,109 0 6
	Lohardugga	366	366	120	120	120	120	25	64	366	935 2 0
	Singbhoom	133	133	138	138	138	138	25	23	133	585 7 6
	Manbhoom	232	232	60	60	60	60	25	46	232	561 3 0
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	3,190 12 0
	Government Railway Police	.....	.....	.....	.....	.....	.....	...	...	.....	.....
	Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	.....
	Grand Total ...	.....	.....	.....	.....	.....	.....	...	...	.....	34,813 3 0

J. A. R.—Reg. No. 12197U.—78—23-1-80

127.

No. 1, dated Calcutta, the 2nd January 1880.

Memo. from—BABOO RAJENDRA NATH MITRA, Asst. Secy. to the Govt. of Bengal, Financial (Finance) Dept.,

To—The Secretary to this Government, Judicial Department.

WITH reference to his memorandum No. 4924, dated the 24th ultimo, and its enclosures, the Secretary in the Judicial Department is informed that the Lieutenant-Governor in this Department sanctions a supplementary grant of Rs. 5,000 for the purchase of accoutrements and camp equipage for the Police Department for the year 1880-81.

No. 2.

COPY forwarded to the Inspector-General of Police for information, with reference to his letter No. 16357, dated 13th December 1879, addressed to the Judicial Department of this office.

No. 3.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 2nd January 1880.

H. P.—Reg. No. 12198C—50—23-1-80.

MARINE ESTIMATES, 1880-81.

No. 1864C, dated Calcutta, the 21st November 1879.

Memo. by—J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL PROVINCIAL SERVICES ESTIMATE OF RECEIPTS FOR 1880-81.

XVII.—MARINE.

	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pilotage receipts	.....	8,66,300	.....	8,60,000	.....	8,60,000	.....	8,50,000	8,62,716	2,89,434	Increased on the actual receipts of the past year.
Registration and other fees ...	.....	24,419	.....	24,500	.....	24,500	.....	24,000	24,535	8,527	
MISCELLANEOUS.											
Deductions for mess-money ...	15,000		15,000	.....	15,000	.....	15,000		14,871	6,667	
Port receipts	2,66,000		2,65,000	.....	2,65,000	.....	2,50,000		2,65,567	92,526	Ditto ditto.
Contributions, life-boat establishment at Goalundo ...	.....		300	.....	300	.....	300		600	.....	
Other items	6,653		8,200	.....	8,200	.....	10,700		8,197	3,992	The estimate of the present year seems too high.
		2,87,653		2,88,500		2,88,500		2,76,000	2,89,235		
Total ...	.....	11,78,372	.....	11,73,000	.....	11,73,000	.....	11,50,000	11,76,486	4,01,146	

Net increase in 1880-81, Rs. 23,000

BENGAL PROVINCIAL SERVICES ESTIMATE OF EXPENDITURE FOR 1880-81.

GRANT 20.—MARINE.

	Budget-estimate, 1880-81.	Budget-estimate, 1879-80.	Increase.	Decrease.	Sanctioned estimate, 1880-81.	Actuals, 1878-79.	Actuals for 5 months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Marine establishments	90,305	75,000	15,305	.....	90,305	78,978	36,128	
State Yacht establishment	936	936	.....	.....	10,936	10,606	327	
Pilotage, pilot establishments and vessels ...	5,67,312	6,07,192	.....	39,880	5,67,312	5,86,572	2,01,441	
Light-houses	9,783	39,944	.....	30,161	9,783	44,047	3,315	
Building and repair of ships	38,500	39,455	.....	955	38,500	34,529	.....	
Victuals for crews of ships and vessels	9,081	8,325	756	.....	9,081	13,882	.....	
Coals supplied to ships and vessels	1,960	11,500	.....	9,540	1,960	18,112	.....	
Timber-stores, &c., purchased in the country ...	23,000	19,000	4,000	.....	23,000	62,188	.....	
Miscellaneous	4,40,508	3,68,338	72,170	.....	4,40,508	3,89,386	1,11,073	
Total ...	11,80,385	11,69,690	92,231	80,536	11,91,385	12,38,390	.....	
Add—For rounding ...	.....	310	.....	310	.....	.....	.....	
Deduct—For ,, ...	385	.....	.....	385	385	.....	.....	
Total ...	11,81,000	11,70,000	92,231	81,231	11,91,000	12,38,390	3,46,284	

Net increase in 1880-81, Rs. 11,000.

GRANT 20.—MARINE—*continued.*

	Numbers. 1879-80.	Numbers. 1880-81.		Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MARINE ESTABLISHMENTS.														
PORT OFFICE.														
Salary of Port Officer with house-rent				17,700		16,800		16,800		16,800		16,800	7,617	The local figures include a personal allowance to Lieutenant Stiffe of Rs. 75 per mensem which is not brought forward pending sanction.
Assistant Port Officers				21,000	38,700	21,000	37,800	21,000	37,800	9,000	25,800	11,216	3,750	This provides for the pay of Lieutenant Warden at Rs. 1,000 per mensem sanctioned in orders of Government of India, Marine Department, No. 7668, dated 15th July 1879, and of Mr. Yates at Rs. 750 per mensem now drawn under letter from Government of Bengal, No. 1096, dated 1st September 1879.
												28,016	11,367	
Establishment.														
Head Clerk and Registrar ...				4,800		4,800		4,800		4,800		} 14,863	5,755	
Clerk and servants				11,592	16,392	11,592	16,392	11,592	16,392	11,592	16,392			
												14,863	5,755	
Contingent charges.														
Office-rent				6,600		6,600		6,600		6,600		6,530	544	
Office expenses and miscellaneous				6,000		6,000		6,000		4,550		6,113	3,914	Increased with reference to actuals and partly compensated for by a reduction under postage stamps.
Service postage stamps ...				50		50		50		658		116	17	
Supplies from dockyard ...				.....		.....		.....		.....		1,492	.....	
Value of mathematical instruments				.....	12,650	.....	12,650	.....	12,650	.....	11,808	81	.....	
Total Port Office ...					67,742		66,842		66,842		54,000	14,332	4,475	
												57,211	21,597	
MARINE COURT.														
	1	1	Judge	2,400		2,400		2,400		2,400		3,314	983	The duties are now conducted by the Deputy Legal Remembrancer without any extra remuneration.
	1	...	Prosecutor ...	.....		.....		.....		900			.....	
			Contingencies ...	200		200		200		200		268	92	
			Total Marine Court ...		2,600		2,600		2,600		3,500	3,582	1,075	
			SHIPPING OFFICE.											
	1	1	Deputy Shipping Master	7,175		7,175		7,175		6,320		10,719	4,480	The permanent incumbent will return from leave next year and also draw his maximum pay. Maximum pay will be drawn next year. The local figures include the monthly allowance of Rs. 30 for shipping and discharging crews on board vessels, which is adjusted under contingencies.
	1	1	Assistant ditto ...	5,160		4,800		4,800		4,732				
	7	7	Office establishment	4,404		4,404		4,404		4,356		4,798	2,017	Annual increment.
	8	8	Servants	504		504		504		504				
			Examiners paid from fees ...	1,000		1,000		1,000		1,000		1,714	697	
			Contingencies ...	172		550		550		588		896	252	
			House-rent ...	2,400		2,400		2,400		.....		.....	.....	A new charge sanctioned in letter from Government of Bengal, No. dated
			Service postage stamps	.....		30		30		.....		37	10	Entered with reference to actuals.
			Cost of stores from England ...	.....		.....		.....		.....		21	.....	
Total Shipping Office ...					20,815		20,863		20,863		17,500	18,185	7,456	
Total Marine Establishments...					91,157		90,305		90,305		75,000	78,978	30,128	
STATE YACHT ESTABLISHMENT.														
Pay of crew and contingencies of Lieutenant-Governor's State Yacht				.....		.....		.....		.....		10,604	.....	
Cost of establishment of the steam-launch				936		936		936		936		.....	327	
Cost of a launch to replace the "Fannie"				.....		.....		10,000		.....		.....	.....	
Value of mathematical stores				.....		.....		.....		.....		2	.....	
Total State Yacht Establishment					936		936		10,936		936	10,606	327	
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS.														
Branch Pilots				26,400		26,400		26,400		26,400		43,071	14,016	The provision for the present year is expected to fall short of requirements.
Subsistence allowance to Master and Mate Pilots when sick on leave, &c.				16,771	43,171	16,600	43,000	16,600	43,000	13,600	40,000			
												43,071	14,016	

130.

GRANT 20.—MARINE—*concluded.*

	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowance to Licensed Leadsmen	21,600		20,000		20,000		26,000		15,939	8,677	The full sanctioned scale is not required.
Lead-money to Leadsmen ...	4,000		4,000		4,000		5,000		3,383	1,649	
Pilotage allowance, Free List...	2,92,600		2,90,000		2,90,000		2,92,600		2,83,579	1,01,210	Reduced with reference to actuals.
Do. do., Licensed List ...	1,43,000		1,30,000		1,30,000		1,60,000		1,27,060	41,598	
		4,61,200		4,44,000		4,44,000		4,83,600	4,29,961	1,53,133	As in 1878-79 Rs. 4,10,639 of pilotage allowance came out of Rs. 8,62,716 of receipts it seems sufficient to take Rs. 4,20,000 expenditure, against Rs. 8,60,000 receipts.
Pilot-vessels.											
"Coleroon"	16,908		16,908		16,908		16,908		16,486	6,899	
"Cassandra"	16,908		16,908		16,908		16,908		16,546	6,649	
"Chinsurah"	16,908		16,908		16,908		16,908		16,931	7,071	
Extra crew for pilot-vessels ...	3,486		3,486		3,486		3,486		3,470	1,418	
Steamer "Celerity"	.....		.....		.....		.....		2,394	.....	
Reserve vessel	560		560		560		1,840		1,142	232	The services of the gunner have been dispensed with.
Steamer "Undaunted" ...	.....		.....		.....		.....		25,195	29	
Contingencies	2,622		2,622		2,622	57,392	2,622		1,168	2,916	
		57,392		57,392				58,672	83,332	25,214	
Mess, Passage, and Miscellaneous.											
Mess-money of Pilots	16,000		16,000		16,000		16,000		25,791	7,387	
Passage-money of Pilots ...	2,000		2,000		2,000		4,000				
Miscellaneous	600		600		600		600				
Mathematical instruments ...	.....		.....		.....		.....		230	.....	
		18,600		18,600		18,600		20,600	26,021	7,387	
Surgeon at Sandheads		4,320		4,320		4,320		4,320	4,187	1,691	Passage-money not allowed under the new leave rules, so that a smaller amount will suffice for Pilots remaining on the old rules.
Total Pilotage, Pilot Establishments, &c. ...		5,84,683		5,67,312		5,67,312		6,07,192	5,86,572	2,01,441	
LIGHT-HOUSES.											
Light-houses at False Point.											
Superintendent	2,400		2,400		2,400		2,400		3,495	1,367	
Assistant	840		840		840		840				
Native Doctor	300		300		300		300				
Tindal, lascars, and other servants	2,524		2,524		2,524		2,524		2,518	1,102	
Provision allowances	1,319		1,319		1,319		1,319		1,319	.....	
Contingencies	400		400		400		561		54	573	
New lanterns	.....		.....		.....		30,000		32,778	.....	
Service postage stamps ...	.....		.....		.....		.....		6	2	
Cost of stores	2,000		2,000		2,000		2,000		.....	.....	
Dockyard services, &c.									3,864	.....	
Medical stores	.....		.....		.....		.....		13	.....	
One-third freight on stores ...	.....		.....		.....		.....		.....	270	
Total ...		9,783		9,783		9,783		39,944	41,236	3,315	
BUILDING AND REPAIR OF SHIPS.											
Lieutenant-Governor's Yacht..	.....		.....		.....		.....		702	.....	Under this and the next three heads we are dependent upon the departmental figures.
Pilot-vessels	38,000		38,000		38,000		38,955		33,827	.....	For four pilot-vessels at Rs. 9,500 each.
Steam-launch	500		500		500		500		.....	.....	
Total Building and Repair, &c.		38,500		38,500		38,500		39,455	34,529	.....	
VICTUALS FOR CREWS OF SHIPS AND VESSELS.											
For Steam-launch	180		180		180		180		.....	.....	
For Pilot-vessels	8,901		8,901		8,901		8,145		13,882	.....	For three pilot-vessels at Rs. 2,967 each.
Total Victuals for crews, &c. ...		9,081		9,081		9,081		8,325	13,882	.....	
COALS SUPPLIED TO SHIPS AND VESSELS.											
Steam-launch	1,000		1,000		1,000		11,500		205	.....	
Pilot-vessels	960		960		960				17,839	.....	The grant for the present year was fixed too high by Government, the amount estimated being intended for the steamer *Undaunted* transferred to Imperial after submission of the estimate.
Lieutenant-Governor's State Yacht	.....		.....		.....		.....		68	.....	
Total Coals supplied, &c. ...		1,960		1,960		1,960		11,500	18,112	.....	
TIMBER STORES, &c.											
Steam-launch	.....		23,000		23,000		19,000		289	.....	
Pilot-vessels	23,341								62,339	.....	The estimate for this year was reduced by Government.
Total Timber, stores, &c. ...		23,341		23,000		23,000		19,000	62,628	.....	
MISCELLANEOUS.											
Mooring lire	21,428		21,428		21,428		20,000		.....	25,281	The estimate this year was reduced by Government with reference to a reduction in the rate to be made by the Port Commissioners. The current actuals are on account of the charge for 1878-79.
Harbour Master's fees	3,500		3,000		3,000		3,500		.....	.....	
Life-boat Establishment at Goalundo	.....		796		796		796		743	300	
Shipping fees and sundries ...	700		6,000		6,000		6,000		1,936	84	The local figures do not include provision for sea-going and inland vessels.
Service postage stamps ...	.....		.....		.....		160		59	.....	
Mutlah Port Approaches ...	38,030		38,000		38,000		30,000		19,076	.....	The light-vessel requires re-coppering.
Calcutta ditto	3,69,594		3,68,884		3,68,884		3,05,122		3,66,339	84,646	*See* details in appendix.
Moulgunge Port charges ...	.....		.....		.....		200		.....	.....	There has been no expenditure under this head for several years past.
Fees to Masters of Merchant vessels for sitting on Courts of Enquiry	500		400		400		400		.....	.....	
Miscellaneous	.....		2,000		2,000		2,160		793	762	
Total Miscellaneous ...		4,33,752		4,40,508		4,40,508		3,68,338	3,88,946	1,11,073	

APPENDIX.

Calcutta Port Approaches, 1880-81.

	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Actuals for five months, 1879-80.
Calcutta Port Approaches.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Light-vessels.										
"Planet" ... ... Commander, officers and crew (a) ...	13,200		13,200		13,200		13,200		6,238	
"Planet" ... ... Repairs, stores, provisions and coals	13,496		13,496		13,496		18,000		22,441	
"Meteon" ... ... Commander, officers and crew (b) ...	13,200		13,200		13,200		13,200		5,041	
"Meteon" ... ... Repairs, stores, provisions and coals	13,496		13,496		13,496		11,500		26,651	
"Comet" ... ... Commander, officers and crew ...	13,200		13,200		13,200		13,200		13,347	
"Comet" ... ... Repairs, stores, provisions and coals (c)	13,496		13,496		13,496		16,620		13,369	
"Canopus" ... ... Commander, officers and crew ...	13,200		13,200		13,200		13,200		12,106	
"Canopus" ... ... Repairs, stores, provisions and coals	22,546		22,546		22,546		11,700		14,389	
"Foam"	11,968		11,968		11,968		11,964		14,114	
"Kedgeree"—Reserve-vessels, repairs and stores (d) ...	9,520		9,520		9,520		7,500		16,260	
Extra crew for fitting out light-vessels	.....		.....		.....		.....		16,228	
Fees for shipping crews (e)	2,500		2,500		2,500		1,700		170	
Contingencies	3,486		3,486		3,486		3,486		3,479	
	650		.....		.....		650		.....	
	1,260		1,260		1,260		600		1,004	
		1,45,218		1,44,568		1,44,568		1,36,520	1,64,837	38,385
Light-Houses.										
Saugor ... ... Establishment and contingencies ... ... (f)	1,574		1,574		1,574		2,486		2,289	
Saugor ... ... Boat establishment ... ... (f)	2,448		2,448		2,448		3,240		2,580	
Saugor ... ... Repairs, stores, provisions and fuel	5,182		5,182		5,182		5,202		5,225	
Cowcolly ... ... Establishment	1,272		1,272		1,272		1,272		1,243	
Cowcolly ... ... Repairs and stores	860		800		800		800		931	
		11,336		11,276		11,276		13,000	12,268	2,962
River Surveying Vessels.										
Steamer "Clyde" with steam-launch Commander, officer, crew and contingencies (g)	32,796		32,796		32,796		32,208		34,004	
Steamer "Clyde" with steam-launch Repairs, stores, provisions and coal (h)	23,256		23,256		23,256		14,500		29,624	
Steamer "Cuckoo" ... Commander, officers and crew (i)	10,374		10,374		10,374		9,954		7,261	
Steamer "Cuckoo" ... Repairs, stores, provisions and coal (j)	4,848		4,848		4,848		3,338		5,627	
Paddle Steamer No. 3, Provisions, coal, stores and repairs	.....		.....		.....		.....		1,023	
Steamer "Nemises" Establishment and repairs ...	.....		.....		.....		.....		.....	
"Kedgeree" Ditto ditto ...	.....		.....		.....		.....		1,637	
River Survey Department. Stores and repairs	.....		.....		.....		.....		1,691	
		71,274		71,274		71,274		60,000	80,867	20,703
Buoy-vessel "Dolphin."										
Commander, officers, crew and contingencies, including row-boat (k)	16,530		16,530		16,530		14,184		14,652	
Repairs, stores, provisions and coal	9,920		9,920		9,920		4,816		18,335	
		26,450		26,450		26,450		19,000	32,987	
Anchor-vessel "Vulcan."										
Commander, crew and contingencies (l)	2,704		2,704		2,704		5,448		5,712	
Cost of building new anchor-vessel	41,700		41,700		41,700					
Repairs, stores, provisions and coal (m)	3,082		3,082		3,082		5,752		6,220	
		47,486		47,486		47,486		11,200	11,932	1,442
Miscellaneous Boats.										
Row-boats ... ... Wages of crew (n) ...	1,416		1,416		1,416		5,232		1,704	
Row-boats ... ... Repairs and stores (n) ...	2,360		2,360		2,360		3,770		5,077	
Bholios ... ... Wages of crew (o)	936		936		936		1,896		926	
Bholios ... ... Repairs and stores	400		400		400		818		.....	
		5,112		5,112		5,112		11,716	8,707	6,360
Cost of building steam-launch for Port Officer		4,000		4,000		4,000				
Tidal Semaphores.										
Establishment and contingencies	3,790		3,790		3,790		3,790		2,986	
Repairs of tidal semaphores (p)	3,000		3,000		3,000		.....		.....	
Repairs of Hooghly Point Jolly-boats	356		356		356		356		.....	
		7,146		7,146		7,146		4,146	2,986	
Miscellaneous.										
Mooring-hire for light-vessels, three sets (q)	3,572		3,572		3,572		5,040		1,071	5,040
Harbour Master's Fees for mooring vessels	3,500		3,500		3,500		3,500		2,359	1,885
Cost of telegrams	9,000		9,000		9,000		9,000		7,717	2,052
Rent of godowns for buoys	.....		.....		.....		1,500		.....	.....
Cost of new buoys and tidal poles	15,000		15,000		15,000		15,000		35,015	.....
Miscellaneous stores for Channel Buoy Department (r) ...	4,000		4,000		4,000		.....			
Repairs of channel buoys	10,000		10,000		10,000		10,000			
Remuneration for recovery of lost anchors	2,000		2,000		2,000		2,000		.....	.....
Allowance for collecting marine dues	3,500		3,500		3,500		3,500		3,500	3,500
Miscellaneous	.....		.....		.....		.....		2,093	2,317
Repairs and stores of the houses of refuge (s)	1,000		1,000		1,000		.....		.....	.....
		51,572		51,572		51,572		40,540	51,755	14,794
Total ...		3,69,594		3,68,884		3,68,884		3,05,122	3,66,339	84,646

(a) A portion of the charge in 1878-79 transfered to Mutlah Port Approaches, the *Star* light vessel having been sent to Burmah.
(b) Ditto ditto.
(c) The vessel will have to be re-coppered next year.
(d) No provision made this year for stores.
(e) Adjusted under contingencies.
(f) Establishment reduced under orders of Government of Bengal, No. 4386, dated 20th December 1878.
(g) Annual increment of officers.
(h) Based on the expenditure in 1878-79.
(i) Annual increments of officers.
(j) Based on the expenditure in 1878-79.
(k) Includes extra establishment for six months to carry on the duties of the anchor-vessel *Vulcan* whilst a new vessel is building. The cost of the row-boat attached to the buoy-vessel is also brought here from Miscellaneous—Boats.
(l) Provision made for six months for the new vessel, the old vessel has been condemned. Construction of a new vessel has been sanctioned by Government, Bengal, in letter No. 1384, dated 18th October 1879.
(m) No provision made for repairs as a new vessel is to be built.
(n) The row-boat attached to the buoy-vessel *Dolphin* has been transferred to that head.
(o) Assistant Port Officer's bholio not estimated.
(p) Estimated by the Chief Engineer of the Dockyard.
(q) The rate of line has been reduced by the Port Commissioners.
(r) Estimated on the expenditure in 1878-79.
(s) This charge has hitherto been adjusted under Miscellaneous.

W. M. E.—Reg. No. 10196—12-12-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 10TH DECEMBER 1879.

RESOLUTION.

READ—

A letter from the Port Officer, No. 6041, dated 11th November 1879, submitting the annual Estimates of his department for 1880-81.

A memorandum from the Accountant-General, No. 18640, dated the 21st November 1879, submitting a copy of the same after revision by his office.

RECEIPTS.

THE Port Officer includes in his estimate the receipts on account of Hospital Port Dues amounting to Rs. 50,000, and another item of Rs. 8,000 on account of contributions by pilots to the Pension Fund. But as the former item belongs to a local fund and the latter to the imperial revenues, the Accountant-General has rightly struck them out of the provincial estimates. On the other hand, the Accountant-General has added to the Port Officer's estimates under "Registration and other fees" Rs. 23,200, and under "Other items" Rs. 1,537 on account of fees and miscellaneous receipts realized in the Shipping Office. The Accountant-General has also included an item of Rs. 300 as contribution towards the life-boat establishment at Goalundo. The Accountant-General estimates the total provincial receipts of the Marine Department for 1880-81 at Rs. 11,73,000 against Rs. 11,50,000, the sanctioned estimate for the current year, and Rs. 11,76,486, the actuals for 1878-79. The estimate shows an increase of Rs. 23,000 over the estimate of 1879-80 and is accepted.

EXPENDITURE.

2. *Marine Establishment.*—Under the head "Salary of Port Officer with house-rent," the Accountant-General has reduced the local estimate from Rs. 17,700 to Rs. 16,800. The difference of Rs. 900 is on account of a personal allowance to Lieutenant Stiffe, the Port Officer, at Rs. 75 per mensem. As this allowance has not yet been sanctioned, the Lieutenant-Governor accepts the Accountant-General's estimate.

3. *State Yacht Establishment.*—Under this head, the Accountant-General provides an expenditure of Rs. 936 for the ensuing year. To this must be added a sum of Rs. 10,000 to provide for a launch to replace the *Fannie*. The grant under "State Yacht Establishment" is therefore increased to Rs. 10,936.

4. The Accountant-General's estimates under the other heads of expenditure are accepted after scrutiny, the explanations of increase and decrease in particular items being given in the explanatory remarks attached to the Estimate Tables. The total grant for 1880-81, as compared with that of the current year, will be as follows:—

	Sanctioned grant, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.
Marine establishment	90,305	75,000
State yacht establishment	10,936	936
Pilotage, pilot establishments and vessels	5,67,312	6,07,192
Light-houses	9,783	39,944
Buildings and repairs of ships ...	38,500	39,455
Victuals of crews of ships and vessels ...	9,081	8,325
Coals supplied to ships and vessels ...	1,960	11,500
Timbers, stores, &c., purchased in the country	23,000	19,000
Miscellaneous	4,40,508	3,68,338
Total ...	11,91,385	11,69,690
Deduct for rounding	385	.....
Add for rounding	.....	310
GRAND TOTAL ...	11,91,000	11,70,000

ORDER.—Ordered that a copy of this resolution, with a copy of the Accountant-General's estimates, be forwarded to the Port Officer, Calcutta; to the General Department of this office; and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

No. 3261-63.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 10*th December* 1879.

W. H.—Reg. No. 10197—11-12-79.

ANNUAL ESTIMATE, EDUCATION DEPARTMENT, 1880-81.

No. 2015C, dated Calcutta, the 22nd December 1879.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XVIII.—EDUCATION.

RECEIPTS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FEES, GOVERNMENT COLLEGES.												
Fees and fines, General classes	1,32,089		1,43,900		1,43,900		1,32,000		1,61,980		76,329	Based on the regular estimate for the present year. The receipts under Government Colleges for the first six months of the present year show a falling off of Rs. 7,000 as compared with the same period last year, the cause of which is not known.
Ditto, Law classes ...	6,144		6,100		6,100							
		1,38,233		1,50,000		1,50,000		1,32,000				
									1,61,980	1,50,000	76,329	
FEES, GOVERNMENT SCHOOLS.												
Fees and fines, High Schools...	2,57,673		2,18,000		2,18,000		2,78,000		2,11,675		1,09,729	
Ditto, Middle Schools	37,308		28,000		28,000				28,344		14,502	
Ditto, Low Schools ...	3,978		4,000		4,000				4,657		874	
		2,98,958		2,50,000		2,50,000		2,78,000				
									2,44,676	2,50,000	1,25,105	
INCOME FROM ENDOWMENTS.												
Interest from Government Securities	15,383		15,300		15,383		12,500		45,163		165	The Director's figures have been accepted, as they represent college and school endowments which should be credited to the Education Department. Nothing is yet coming into the accounts for the endowments of the Kishnaghur, Rajshahye, Chittagong, and Cuttack Colleges. The actuals of 1878-79 are chiefly for the Moshin endowment. The obligation to pay into the treasury the proceeds of the endowments seems to be very little understood.
Rent of lands and houses ...	8,010		6,200		8,010		3,500		4,070		1,307	For the Rajshahye College and Ooterparah School.
		23,393		21,500		23,393		16,000				
									49,233	21,000	1,472	
CONTRIBUTIONS.												
From Native States and private persons	24,319		24,320		24,320		3,000		39,843		11,754	Local subscriptions, chiefly for the Cuttack College and Zillah and Vernacular Schools.
From Municipalities	780		780		780		.....		.....		.....	For Darjeeling Anglo-Hindi School and Bhagulpore Model School.
		25,099		25,100		25,100		3,000				
									39,843	20,000	11,754	
SALE PROCEEDS OF BOOKS	100		100		100		100		330		27	
		100		100		100		100				
									330	100	27	
MISCELLANEOUS.												
Scholarship examination fees...	7,279		200		200		200		24		43	
Transfer fees	400		400		400		400		518		175	
Public Works Department examination fees	300		300		300		300		355		190	
Miscellaneous	3,021		19,400		19,400		20,000		27,804		8,089	
		11,000		20,300		20,300		20,900				
									28,701	20,900	8,497	
Total Education ...		4,96,784		4,67,000		4,68,893		4,50,000	5,24,763	4,62,000	2,23,184	

Net increase in 1880-81—Rs. 17,000.

GRANT 21.—EDUCATION.

EXPENDITURE.	BUDGET ESTIMATE. 1880-81.	BUDGET ESTIMATE. 1879-80.	Increase.	Decrease.	Sanctioned estimate, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	64,500	61,000	3,500	.....	64,500	68,220	64,000	32,598	
Inspection	3,57,000	3,30,000	27,000	.....	3,53,400	3,24,157	3,56,000	1,77,722	
Government Colleges, General, 1st Grade ...	3,10,000					2,97,683	3,02,000	1,50,083	
Ditto, Calcutta Madrissah ...	26,800					27,088	25,000	11,880	
Other Madrissahs transfererd to Trust Funds in 1879-80	.....	4,02,044	.....	7,376	3,94,668	38,585	.....	.....	
Government Colleges, General, 2nd Grade ...	30,000					35,999	37,000	18,463	
Ditto Sanskrit College ...	27,868					27,012	27,000	13,544	
Ditto Special	58,890	59,000	.....	110	58,890	56,211	56,000	27,537	
Government Schools, High	3,79,000	3,67,956	11,044	.....	3,79,000	3,58,200	3,63,000	1,77,302	
Ditto Middle	1,19,000	1,14,000	5,000	.....	1,19,000	87,443	1,07,000	48,749	
Ditto Low	6,700	7,000	.....	300	6,700	4,10,010	5,000	1,286	
Girls' Schools	18,000	11,000	7,000	.....	18,000	12,452	16,000	6,725	
Normal ditto	63,500	64,000	.....	500	63,500	61,746	60,000	28,390	
Boarding ditto	18,000	9,000	9,000	.....	18,000	7,873	15,000	5,739	
Technical ditto	45,000	46,000	.....	1,000	43,100	44,104	43,000	18,190	
Scholarships	1,60,000	1,56,000	4,000	.....	1,60,000	1,55,521	1,55,000	75,754	
Prizes	3,700	4,000	.....	300	3,700	3,384	3,000	220	
Grants for the encouragement of literature...	19,100	19,000	100		19,100	12,086	15,000	7,101	
Grants-in-aid and assignments	8,25,000	8,50,000	.....	25,000	8,25,000	4,21,278	8,14,000	3,45,145	
Miscellaneous	25,942	23,000	2,942	.....	25,942	39,034	23,000	8,602	
Total ...	25,58,000	25,23,000	69,586	34,586	25,52,700	24,88,086	24,86,000	11,55,037	

Net increase in 1880-81—Rs. 35,000.

GRANT 21.—EDUCATION—*continued.*

Numbers 1879-80.	Numbers 1880-81.	DETAIL.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		DIRECTION.	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Director of Public Instruction		25,000		25,000		25,000		24,400	23,038		12,805	Annual increment.
		Establishment.												
15	15	Clerks	14,504		14,504		14,504		14,064		15,050		7,456	Annual increments under the new graded scheme. Resolution, Government of Bengal, General Department, dated 21st January 1879.
11	11	Servants ...	864		864		864		864					
		Temporary establishment ...	.....						.....		.....		120	
				15,368		15,368		15,368		14,868	15,050		7,576	
		District Committees.												
		Establishment under Commissioner	.....		.....		..		.....		21,063		7,084	
		Establishment under District School Committees	14,220		14,220		14,220		14,208					
		Contingencies	.....		.....		.....		.....		2,133		669	
										14,208	23,196		7,753	
		Contingent Charges												
		Travelling allowances	500		500		500		500		248		343	
		House-rent	4,325		6,000		6,000		4,325		4,466		2,985	The entire building is now occupied by the Director, the Meteorological office having removed to another house.
		Service postage stamps ...	1,500		1,500		1,500		1,500		1,107		451	
		Mathematical instruments ..	... ..		.....		.....		.....		...		7	
		Office expenses and miscellaneous	1,619		1,619		1,619		1,619		1,115		678	
				7,944		10,219		10,219		7,944	6,936		4,464	
				62,532		64,807		64,807		61,420	68,220			
		Deduct—For rounding				307		307		420	.....			
		Total ...		62,532		64,500		64,500		61,000	68,220	64,000	33,598	
		INSPECTION.												
		Salaries.												
4	4	Inspectors .	50,250		50,250		50,250		48,600		57,221	.....	34,259	Annual increments.
2	5	Assistant Inspectors ...	18,800		18,800		18,800		7,200					Three new posts for the Chittagong, Bhagulpore and Chota Nagpore Divisions.
45	46	Deputy Inspectors ...	79,834		79,834		79,834		75,600		73,368		37,630	A new post for the Darjeeling district sanctioned in Government of Bengal's letter No. 11, dated 3rd January 1879, and annual increments under the new graded scheme.
157	160	Sub-Deputy Inspectors ...	92,700		92,360		92,360		88,780		87,419			New posts for Darjeeling, Orissa, and Singhbhoom.
				2,41,584		2,41,244		2,41,244		2,20,180	2,18,008		1,21,889	
		Deduct—Probable savings ...				11,244		11,244						
						2,30,000		2,30,000						
		Establishment.												
		Clerks	12,223		12,223		12,223		10,584		12,236		6,971	Establishments for the three new Assistant Inspectors sanctioned in Government of Bengal's letter No 304, dated 9th April 1879, and annual increments for clerks under the new graded scheme.
		Servants	1,644		1,644		1,644		1,428		.....		.....	
		Temporary establishment ...	.....		.....		...		.....					
				13,867		13,867		13,867		12,012	12,236		6,971	
		Contingent Charges.												
		Travelling allowance, including charges of clerks and conveyance of records ...	1,09,260		1,00,000		1,00,000		89,000		85,644		43,589	Increase to the strength of the Inspection staff.
		House-rent	1,344		1,344		1,344		1,344		1,320		752	
		Petty construction and repairs	.....		...		.... .		... .		6		.... .	
		Service postage stamps ...	6,000		6,000		6,000		6,000		5,799		3,408	
		Contingent charges	6,400		6,400		6,000		1,514		1,144		1,115	Increase to the strength of the Inspection staff.
		Repairing Inspectors' boats ...	50		50		50		50		.....		....	
				1,23,054		1,13,794		1,10,394		97,908	93,913		48,862	
				3,78,505		3,57,661		3,54,261		3,30,100	3,24,157			
		Deduct—For rounding		.....		661		661		100	....			
		Total Inspection ...		3,78,505		3,57,000		3,53,600		3,30,000	3,24,157	3,56,000	1,77,722	

GRANT 21.—EDUCATION—*continued.*

Numbers. 1879-80.	Numbers. 1880-81.	DETAIL.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		GOVERNMENT COLLEGES, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		1ST GRADE COLLEGES.												
7	7	Principals ...	77,396		77,396		77,396		76,200				.....	An officer of higher grade in the Dacca College against one of a lower grade at Kishnagur.
34	34	Professors ...	1,77,450		1,77,450		1,77,450		1,86,250				.....	One officer is now on leave till January 1881, and several others are in lower grades, against which there are the usual annual increments.
											2,69,611		1,37,866	Annual increments under the new graded scheme.
5	5	Assistant Professors	19,800		19,740		19,740		18,000					
6	6	Lecturers and Assistant Lecturers	11,260		11,220		11,220		10,560					
6	6	Teachers ...	3,600		3,600		3,600		3,600					
1	1	Pundit	600		600		600		600					
1	1	Moulvie	600		600		600		600					
		Clerks, librarian Servants	14,836		13,852		13,852		13,423		14,496		7,541	Annual increments for clerks under the new graded scheme, and increased pay in the Dacca College against an over-estimate under servants in the Presidency College, this year.
				3,05,572		3,04,458		3,04,458		3,09,232				
		Deduct—Probable savings ...		.....		7,445		7,445		9,480	2,84,107		1,45,407	
				3,05,572		2,96,963		2,96,963		2,99,752				
		Contingent Charges.												
		Miscellaneous charges	3,882		3,882		3,882		3,795		7,054		2,413	
		House-rent	.....		.....		.....		.....		330		87	
		Travelling allowances	.....		.....		.....		.....		286		44	
		Value of stores supplied ...	.....		.....		.....		.....		125		.....	
		Library allowance	4,701		4,701		4,701		4,701		4,063		1,628	
		Service postage stamps ...	78		78		78		78		98		53	
		Petty construction and repairs	.....		.....		.....		.....		531		.....	
		Charges for chemicals	300		300		300		300		201		.....	
		Mathematical stores	.....		.....		.....		.....		308		451	
		Scientific apparatus	4,685		4,685		4,685		4,685		.....		.....	
		Endowed scholarships	.....		.....		.....		4,516		.....		.....	Unspent balance of the grant of Rs. 10,000 sanctioned in March 1878.
				13,646		13,646		13,646		13,075				
				3,19,218		3,10,609		3,10,609		3,17,837	2,07,683		4,676	
		Deduct—For rounding ...		.....		629		629						
		Endowed scholarships		.....		.....		.....		4,516	.....		.....	
						3,10,000		3,10,000						
		CALCUTTA MADRASAH.												
1	1	Principal ...	3,600		3,600		3,600		3,600		23,826		10,729	An additional teacher sanctioned by Director to be paid from surplus fees and annual increments under the new graded scheme.
23	23	Salaries of teachers ...	19,560		19,560		19,560		18,120					
		Clerks and Librarians	1,330		1,330		1,330		1,170		1,837		.....	Annual increment to head-clerk under new graded scheme.
		Servants	933		933		933		909				964	
				25,423		25,423		25,423		23,799			.....	Increase to pay of duftry, sanctioned by Director in No. 2675, dated 2nd April 1879.
											25,663		11,693	
		Contingent Charges.												
		Miscellaneous charges	600		600		600		600		734		183	
		Library and prize allowance...	780		780		780		780		671		.....	
		Service postage stamps... ...	.....		.....		.....		.....		20		5	
				1,380		1,380		1,380		1,380				
											1,425		187	
		Total ...		26,803		26,803		26,803		25,179	27,088			
		Deduct—Fractions		.....		3		3		35				
		Add—Dacca, Hooghly, Rajshahye, and Chittagong Madrasahs transferred to Trust Funds in 1879-80		.....		.....		.....		.....	37,785		.....	
		Grant to Sylhet Madrasah		.....		.....		.....		.....	800		.....	
		Total Calcutta Madrasah ...		26,803		26,800		26,[illegible]		25,144	65,673	25,000	11,380	

GRANT 21.—EDUCATION—*continued.*

Numbers 1879-80.	Numbers 1880-81.	Detail.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SECOND GRADE COLLEGES.												
1	1	Principal	10,000		10,000		10,000		9,600				.....	Annual increment.
1	1	Professor	4,800		4,800		4,800		4,800					
1	1	Assistant Professor	2,000		1,990		1,990		1,800		31,782		16,358	Annual increment under the new graded scheme.
6	4	Masters	9,560		9,520		9,520		13,440					
3	2	Pundits	1,140		1,140		1,140		1,620				.....	The Collegiate Department of the Rungpore School has been abolished under the orders of the Government of Bengal, No. 471T, dated the 3rd July 1879. Against this reduction there is the annual increment to masters under the new graded scheme.
2	2	Teachers	960		960		960		960					
		Clerks	420		420		420		540		1,280		706	
		Servants	678		678		678		798					
				29,558		29,508		29,508		33,558	33,062		17,064	
		Contingent Charges.												
		Miscellaneous charges	460		460		460		550		749		557	
		Petty construction and repairs	.....		.....		.....		.....		1,815		625	
		Travelling allowances	.....		.....		.....		.....		20		11	
		Library allowance	402		402		402		462		314		189	
		Service postage stamps... ...	24		24		24		16		39		17	
				886		886		886		1,028	2,937		1,399	
		Total ...		30,444		30,394		30,394		34,586	35,999		18,463	
		Deduct—For rounding		.....		394		394		.....	.....		.....	
		Total Government Colleges, 2nd grade		30,444		30,000		30,000		34,586	35,999	37,000	18,463	
		SANSCRIT COLLEGE.												
1	1	Principal... ...	8,150		8,150		8,150		7,550				.....	Annual increment.
4	4	Professors ...	6,660		6,660		6,660		6,660					
				14,750		14,750		14,750		14,150				
		School Department.									24,315		12,644	Annual increments under the new grading scheme.
8	8	Assistant Professors	4,760		4,750		4,750		4,560					
6	6	Masters	5,785		5,765		5,765		4,980				.....	Annual increments against the appoint of a new master on lower pay.
				10,545		10,515		10,515		9,540	24,315		12,646	
		Contingent Charges.												
		Librarian, clerks, servant ...	1,608		1,608		1,608		1,608		1,474		804	
		Library and prize allowance ...	750		750		750		750		600			
		Miscellaneous	240		240		240		240		618		96	
		A new catalogue of Sanskrit manuscripts	.....		.....		.....		2,000		.....			
		Service postage stamps ...	5		5		5		5		5			
				2,603		2,603		2,603		4,603	2,697		900	
		Total Sanskrit College ...		27,898		27,868		27,868		28,293	27,012	27,000	13,544	
				4,04,363		3,94,668		3,94,668		4,02,134	4,26,367			
		Deduct—For rounding ...		.....		.....		.....		90				
		Grand Total Government Colleges, General ...		4,04,363		3,94,668		3,94,668		4,02,044	4,26,367	3,91,000	1,93,970	
		GOVERNMENT COLLEGES, SPECIAL.												
		CIVIL ENGINEERING COLLEGE.												
4	4	Professors ...	33,000		33,000		33,000		32,100				.....	Annual increments for two officers, against a new Professor of drawing on minimum pay of the grade.
											32,150		16,437	
1	1	Assistant Lecturer	1,640		1,630		1,630		1,500				.....	Annual increment under the new grading scheme.
				34,640		34,630		34,630		33,600	32,150		16,437	

GRANT 21.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79	Regular estimate, 1879-80.	Actuals six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, SPECIAL,—*continued.*												
Contingent Charges.												
Clerks and servants	1,200		1,200		1,200		1,200		1,151		582	
Travelling allowance	.....		.....		.....		.....		74		.....	
Survey allowance	1,000		1,000		1,000		1,000		3,101		.....	
Model allowance	600		600		600		600				.....	
Miscellaneous	960		960		960		1,000				14	
		3,760		3,760		3,760		3,800	4,326		596	
Total Civil Engineering College ...		38,400		38,390		38,390		37,400	36,467		17,033	
LAW CLASSES.												
Numbers. 1879-80. 7 / 1880-81. 7 — Professor Law Lecturers ...	20,544		20,500		20,500		21,600		19,735		10,504	The Lecturers in the Hooghly, Dacca, and Patna Colleges are to be paid from the fees of the classes instead of by fixed salary. The fees in the Dacca College are expected to fall short of the pay hitherto drawn by the lecturer. See letter from Government of Bengal, No. 546, dated 16th September 1879.
Total Law Classes ...		20,544		20,500		20,500		21,600	19,735		10,504	
Total Government Colleges, Special ...		58,944		58,890		58,890		59,000	56,211	56,000	27,537	
GOVERNMENT SCHOOLS, HIGH.												
HIGHER CLASS COLLEGIATE SCHOOLS.												
Number. 1879-80. 141 / 1880-81. 129 — Masters	97,240		97,240		97,240		96,552		99,433		52,776	The Collegiate Department of the Rungpore School having been abolished, the provision under orders of the Government of Bengal, No. 471T. dated 3rd July 1879, for the Collegiate School, has been transferred to the head of zillah schools. Against this decrease there is the annual increment to masters and clerks under the new graded scheme in the other collegiate schools.
Clerks and servants	5,507		5,507		5,507		5,520					
		1,02,747		1,02,747		1,02,747		1,02,072	99,433		52,776	
Contingent Charges.												
Contingencs	2,002		2,002		2,002		2,236		5,044		1,399	
Library allowance	1,654		1,654		1,654		1,804		566		436	
House-rent	629		629		629		629		304		90	
Service postage stamps ...	61		61		61		89		74		33	
Petty construction and repairs	.....		.....		.....		.....		88		2	
Value of stores supplied ...	.....		.....		.....		.....		151		.....	
Travelling allowances	.....		.....		.....		.....		146		38	
		4,346		4,346		4,346		4,758	6,373		1,998	
Total ...		1,07,093		1,07,093		1,07,093		1,06,830	1,05,806		54,774	
ZILLAH SCHOOL.												
Numbers. 1879-80. 360 / 1880-81. 413 — Masters	2,47,996		2,47,996		2,47,996		2,26,896		2,30,215		1,15,865	
Clerks and servants	12,156		12,456		12,456		11,556					
		2,60,152		2,60,452		2,60,452		2,38,452	2,30,215		1,15,865	
Contingent Charges.												
Proposed increase for masters of Hindu and Hare Schools, and first year's cost of new graded scheme	.....		.....		.....		16,000					Provision for the Rungpore school transferred to this head from second grade colleges and collegiate schools. Additional masters to be paid from surplus fees, and annual increments to masters and clerks under the new graded scheme.
Miscellaneous charges	5,966		5,966		5,966		5,910		16,017		4,248	
Prize allowance	84		84		84		84					
Library allowance	3,870		3,870		3,870		3,762		2,474		501	
Petty construction and repairs	.....	.....	.....		.....		.....		2,833		1,385	
House-rent	1,171		1,171		1,171		1,101		470		6,134	
Service postage stamps	200		200		200		223		149		162	Increase for Bogra and a new charge in Noakholly.
Travelling allowances	.....		.....		.....		.....		236		104	
		11,291		11,291		11,291		27,080	22,179		263	
Deduct pay of Moulvies to be charged to Mohsin Endowment Fund		.....		.....		.....		4,590				
		3,78,536		3,78,836		3,78,836		3,67,772	3,58,200			
Add for rounding		.....		164		164		184	.....			
Total High School ...		3,78,536		3,79,000		3,79,000		3,67,956	3,58,200	3,63,000	1,77,302	

GRANT 21.—EDUCATION—*continued.*

Details.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, MIDDLE.												
Numbers. 1879-80. 1880-81. — ENGLISH SCHOOLS.												
19 / 24 — Masters ...	9,620		9,620		9,620		7,860		5,799		2,811	Patna attached Middle English Department established, and the Patna Model School incorporated therewith, under orders of Government of Bengal, No. 73, dated 23rd January 1879.
Clerks and servants ...	240	10,060	240	10,060	240	10,060	240	8,100				
									5,799		2,811	
Contingent Charges.												
House-rent	840						840		.....		.....	Adjusted under Vernacular Schools.
Miscellaneous charges	756		756		756		756		602		162	
Service postage stamps	.....		.....		.....		.....		1			
		1,596		756		756		1,596	603		162	
Numbers. 1879-80. 1880-81. — VERNACULAR SCHOOLS.												
463 / 489 — Masters	76,656		76,656		76,656		72,186		73,412		33,473	Additional establishments to be paid from surplus fees. Patna Model School amalgamated with the Middle English School.
Clerks and servants ...	4,002	80,658	4,002	80,658	4,002		3,618	75,804				
									73,412		33,473	
Contingent Charges.												
Rents	1,890		2,430		2,430		2,592		6,206		2,613	Provision under Middle English Schools transferred to this head against small variations in different districts.
Miscellaneous charges	3,198		3,198		3,198		3,453					
Library allowance	604		604		604		655					
Service postage stamps... ...	36		30		36		.....		186		106	
Petty construction and repairs	.....		.....		..		.....		1,212		306	
Travelling allowance	.....		.....		.		.....		25			
		5,428		6,268		6,268		6,640	7,629		3,025	
Total Middle Class Vernacular		86,086		86,926		86,926		82,444	81,041		36,498	
Total Middle Class ...		97,742		97,742		97,742		93,140	87,443		39,471	
Circle schools transferred from Government Schools, Low ...		22,000		22,000		22,000		22,000	.....		9,278	
		1,19,742		1,19,742		1,19,742		1,14,140	87,443			
Deduct for rounding		.....		742		742		140	.....			
Grand Total, Middle Class ...		1,19,742		1,19,000		1,19,000		1,14,000	87,443	1,07,000	48,749	
GOVERNMENT SCHOOLS, LOW.												
Number. 1879-80. 1880-81. — LOWER CLASS VERNACULAR.												
27 / 27 — Masters	3,098		3,098		3,098		3,028		2,875		1,313	
Clerks and servants	48		48		48		48					
		3,146		3,146		3,146		3,146	2,875		1,313	
Contingent Charges.												
Miscellaneous charges	990		990		990		1,000		189		64	
Library allowance	779		779		779		779		.....			
Stipends to Abdhans	1,800		1,800		1,800		1,800		.....			
Service postage stamps ...	.....		.....		.....		.....		31		6	
Petty construction and repairs	.....		.....		...		.....		10		3	
		3,569		3,569		3,569		3,579	230		712	
Total ...	.....	6,715		6,715		6,715		6,725	3,105	.....	1,286	
PRIMARY SCHOOLS.												
Primary Fund Schools	.....		.....		.....		.....		3,85,912	.....	.....	Transferred to grants-in-aid.
Circle ditto	.....		.....		.....		.....		20,993	.....	....	Transferred to middle class schools.
		.....		.....		.....		.....	4,06,905			
		6,715						6,725	4,10,010			
Add for rounding		.....						275	.....			
Deduct for rounding		.....		15		15		.....	...			
Total Government Schools, Low		6,715	.....	6,700		6,700		7,000	4,10,010	5,000	1,286	

GRANT 21.—EDUCATION—*continued.*

Number 1879-80.	Number 1880-81.	Details.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT SCHOOLS FOR GIRLS.												
9	15	Teachers and servants	12,960		12,960		12,960		8,400		8,121		5,232	Provision included for the Bethune Girls' School, under orders of Government of Bengal, No. 282T, dated 4th June 1879.
		House-rent ..	840		840		840		840		.....		.....	
		Boarding charges	1,800		1,800		1,800		.....		.....		.....	
		Miscellaneous charges	3,240		3,240		3,240		1,630		4,331		1,493	
				18,840		18,840		18,840		10,870				
		Deduct probable savings ..		.....		840		840		.....	12,652		6,725	
		Add for rounding		.....		.....		....		130	.....		.....	
		Total Girls' Schools ..		18,840		18,000		18,000		11,000	12,652	16,000	6,725	
		NORMAL SCHOOLS.												
47	45	Masters	32,832		32,832		32,832		31,932		36,070		16,888	Purneah school closed against annual increments under the new graded scheme. Transferred from contingencies.
		Clerks and servants	2,370		2,370		2,370		708					
				35,202		35,202				32,640	36,070		16,888	
		Contingent Charges.												
		Petty construction and repairs	.....		....		.....		....		1,060		.....	
		Stipends for pupil-teachers ...	23,040		21,000		21,		21,000		16,412		7,759	
		Service postage stamps ...	42		42		42		.. ...		82		9	
		House-rent	4,842		4,842		4,800		4,800		4,624		2,332	
		Miscellaneous	2,406		2,406		2,400		5,760		3,417		1,482	
		Travelling allowance	.....		.....		....		.....		78		.....	
		Value of stores supplied ...	.....		.....		....		.....		.. ...		.....	Increase for Rungpore. The provision for this year included clerks and servants, which has now been transferred to that head.
		Total Normal Schools ...		30,330										
				65,532		25,296		28,.		31,360	25,676		11,903	
						63,500		61,500		64,000	61,746	60,000	28,390	
		BOARDING SCHOOLS.												
8	13	Masters	9,256		9,256		9,256		4,200		4,446		3,336	First provision for the Constantia Railway School at Kurseong, under orders of Government of Bengal, No. 456T, dated 2nd July 1879, and revision of Rungamuttee Brandebun's schools sanctioned in letter No. 772T, dated 19th August 1879.
		Clerks and servants	2,478		2,478		2,478		546					
		Stipends to boarders ...	3,520		3,520		3,520		3,404		2,284		1,321	
		Ground-rent	25		25		25		.....		... .		.....	
		Miscellaneous	2,320		2,320		2,320		750		1,143		969	
		Allowance for medical officer ..	312		312		312		.....		.....		.....	
				17,911		17,911		17,911		8,900				
		Add for rounding ...	.....	.....		89				100	7,873		5,739	
		Total Boarding Schools ...	.....	17,911		18,000		18,000		9,000	.....	15,000	.....	
											7,873		5,739	
		TECHNICAL SCHOOLS.												
		GOVERNMENT SCHOOL OF ART.												
1	1	Principal	.....	8,400		8,400		8,40.		8,400	8,400		6,400	
		Establishment.												
		Masters	4,560		4,560		4,560		4,560		4,560			
		Clerks and servants	1,104		1,104		1,10		1,104		1,104		532	
				5,664		5,664		5,664		5,664	5,664		7,032	

GRANT 15.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TECHNICAL SCHOOLS,—*continued.*												
GOVERNMENT SCHOOL OF ART,—*continued.*												
Contingent Charges.												
Contingencies	2,216		2,136		2,136		2,216		4,536		2,268	
House-rent	3,000		3,000		3,000		3,000					
		5,216		5,136		5,136		5,216	4,536		2,268	
Total Government School of Art		19,280		19,200		19,200		19,280	18,600		9,300	
GOVERNMENT ART GALLERY.												
Clerks and servants		1,296		1,296		1,296		1,296	1,299		640	
Contingent Charges.												
Contingencies	360		360		360		360		425		.....	
House-rent	3,277		3,277		3,277		3,277		3,264		1,633	
Purchase of Works of Art ...	5,067		5,067		5,067		5,067		3,819		.....	
		8,704		8,704		8,704		8,704	7,508		1,633	
Total Government Art Gallery		10,000		10,000		10,000		10,000	8,807		2,273	
Total Government School of Art and Art Gallery		29,280		29,200		29,200		29,280	27,407		1,573	
Special Drawing Class for Mechanics.												
Teachers	.....		1,200		.....		1,200		1,905		899	
Clerks and servants	.....		684		.....		684		114		49	
Contingencies	.....		16		.....		16					
		.....		1,900		.....		1,900	2,019		948	
Number. 1879-80. / 1880-81. — *Dacca Artizan School.*												
6 / 6 Teachers... ...	1,632		1,632		1,632		1,632		1,685		827	
Clerks and servants ...	144		144		144		144		755		380	
Stipends ...	840		840		840		840					
Contingencies ...	200		200		200		200		360		180	
House-rent ...	360		360		360		260					
Travelling allowances	.....		.....		.....		.....				16	
		3,176		3,176		3,176		3,176	2,800		1,403	
Number. 1879-80. / 1880-81. — *Drawing and Surveying Classes.*												
8 / 7 Survey teachers	6,100		6,100		6,100		7,800		7,374		2,878	The Survey School at Hooghly has been closed.
Servants	288		288		288		408		802		588	
Contingencies ...	900		900		900		1,200		1,424		609	
Scholarships ...	1,080		1,080		1,080		1,440		1,103		.....	
Field allowances	1,200		1,200		1,200		1,600					
		9,568		9,568		9,568		12,448	10,703			
Deduct probable savings...		.....		568		568		2,448	.....			
Total Drawing and Survey ...		9,568		9,000		9,000		10,000	10,703		4,075	
Number. 1879-80. / 1880-81. — *Ranchee Industrial School.*												
5 / 5 Teachers	1,056		1,056		1,056		1,056		562		135	
Clerks and servants ...	36		36		36		36		231		56	
Stipends ...	360		360		360		360		382		.....	
Contingencies ...	360		360		360		360					
Total ...		1,812		1,812		1,812		1,812	1,175	43,000	191	
		43,836		45,088		45,188		46,168	44,104			
Deduct for rounding ...		.....		88		88		168	.....			
Total Technical Schools ...		43,836		45,000		43,100		46,000	44,104		18,190	
SCHOLARSHIPS.												
Senior scholarships	24,720		24,720		24,720		24,720		30,532		15,200	
Civil engineering graduates ...	6,000		6,000		6,000		6,000					
Junior scholarships	45,735		45,735		45,735		43,920		43,731		23,710	Three girls' scholarships sanctioned in letter from Government of Bengal, No. 97, dated 3rd February 1879, and two special scholarships in letter No. 471T, dated 3rd July 1879.
Sanscrit scholarships	2,832		2,832		2,832		2,832					
Art School scholarships ...	1,200		1,200		1,200		1,200		.....		.....	
Middle English scholarships ...	53,100		53,100		53,100		53,400		11,363		5,977	
Do. Vernacular scholarships					15,000				34,726		18,554	
Lower ditto ditto	15,000		15,000		18,000		15,000		12,448		6,447	
Primary scholarships	18,000		18,000		1,800		18,000		13,759		6,682	
Girls' ditto	1,800		1,800		.....		1,800		114		126	
Mohsin ditto	.....		.....		.....		.....		8,312		.....	
Vizianagram ditto	.....		.....		.....		.....		25		58	
Nawab Assanullah	.....		.....		.....		.....		12		.....	
Chutto Lall	.....		.....		.....		.....		231		.....	
Rajah of Tipperah	.....		.....		.....		.....		268		.....	
		1,68,387		1,68,387		1,68,387		1,66,872			.....	
		.....		8,387		8,387			1,55,521		.....	
Deduct probable savings...	.....					1,60,000		10,872	.....		.....	
Total Scholarships ...	.....	1,68,387		1,60,000				1,56,000	1,55,521	1,55,000	75,754	

142

GRANT 21.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRIZES.												
Prizes to Collegiate Schools ...	584		584		584		623				.....	Rungpore transferred to Zillah Schools against an increase for Patna and Kishnaghur.
Ditto to Branch and Zillah Schools	2,601		2,601		2,601		2,501		3,384		220	Rungpore transferred to this head, and a new charge for Julpigoree against a decrease in Pubna.
Ditto to Middle Class English Schools	40		40		40		40					
Ditto to Middle Class Vernacular Schools	293		285		285		266					
Ditto to Lower Class Vernacular Schools	130		130		130		130					
Ditto to Boarding Schools ...	60		60		60		.....					
Ditto to Girls' Schools... ...	.....		.....		.....		120					Kept in abeyance.
		3,708		3,700		3,700		3,680				
									3,384		.....	
Add for rounding ...	.....	.....		.....		.....		320	.....		.....	
Total Prizes	.....	3,708		3,700		3,700		4,000	3,384	3,000	220	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.												
Grants for the encouragement of useful publications ...	5,000		5,000		5,000		5,000		986		1,551	
Ditto to Dr. Fallon's Dictionary	.....		8,000		8,000		7,500		7,500		3,750	Under orders of the Government of Bengal, No. 3864, dated the 29th December 1874, Dr. Fallon is to receive a special subsidy of Rs. 8,000 on completion of his Dictionary.
Purchase of Thibetian MSS. ...	1,500		1,500		1,500		1,500		.....		.....	
Education Gazette	3,600		3,600		3,600		3,600		3,600		1,800	
Rewards for the production of Uriya books	1,000		1,000		1,000		1,000		.....		.....	
		11,100		19,100		19,100		18,600	12,086		.....	
Add for rounding ...		.....		.....		.....		400	.....		.....	
Total Grants, &c.		11,100		19,100		19,100		19,000	12,086	15,000	7,101	
GRANTS-IN-AID AND ASSIGNMENTS.												
Grants-in-aid	4,50,000		4,50,000		4,50,000		4,50,000		4,20,719		2,07,584	
Grant to Diocesan Board of Education	560		560		560		560		559		559	
Primary Schools	4,00,000		4,00,000		4,00,000		4,00,000		.....		1,37,002	
		8,50,560		8,50,560		8,50,560		8,50,560	4,21,278			
Deduct probable savings ...		.....		25,560		25,560		.....	.....			
Ditto for rounding		.....		.....		.....		560	.....			
Total ...		8,50,560		8,25,000		8,25,000		8,50,000	4,21,278	8,14,000	3,45,145	
MISCELLANEOUS.												
School Book Society	6,270		6,270		6,270		6,270		6,270		1,045	
Passage and outfit for Gilchrist scholar	1,000		1,000		1,000		1,000		1,000		1,000	
Fees to Examiners	2,000		2,000		2,000		2,000		1,995		2,715	
Petty construction and repairs	6,000		6,000		6,000		6,000		2,783		.....	
Book mohurirs	1,368		1,368		1,368		1,368		569		274	
One-third freight on Europe stores	100		.....		.....		100		37		7	This provision is hardly necessary since departmental requirements will now be more generally made in this country.
Cost of medical stores	2,000		2,000		2,000		2,000		1,221		.....	
Hostel charges	4,000		4,000		4,000		4,000		4,005		1,716	
Rewards to teachers and pupils in Sanskrit Tols in Nuddea ...	1,200		1,200		1,200		.....		1,254		474	Transferred from compassionate allowances, &c. Letter from Government of Bengal, No. 2181, dated 13th August 1879.
Miscellaneous	.....		604		604		262		19,900		21	The actuals of 1878-79 include Rs. 18,000 purchase of a building for a railway school at Darjeeling.
Examination charges and rewards for Sanskrit titles ...	1,500		1,500		1,500		.....		.....		1,350	A new charge sanctioned under orders of the Government of Bengal No. 30, dated 14th January 1879.
		25,438		25,942		25,942		23,000	39,034			
Total Miscellaneous ...		25,438		25,942		25,942		23,000	39,034	23,000	8,602	

143.

APPENDIX.

GOVERNMENT COLLEGES—GENERAL.

1880-81.

GRANT 21.—EDUCATION—*continued.*

Numbers. 1879-80.	Numbers. 1880-81.	Details.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL, 1ST GRADE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY COLLEGE.												
		Salaries.												
1	1	Principal ...	18,000		18,000		18,000		18,000					
10	10	Professors ...	91,600		91,600		91,600		93,800					Four of the present Professors are in lower grades against which there is the annual increments of four Professors.
1	1	Professor of Vernacular Literature ...	3,600		3,600		3,600		3,600					
1	1	Assistant Professor of Vernacular Literature	2,800		2,780		2,780		2,400		1,02,673			Annual increment under the new graded scheme.
1	1	Teacher of Gymnastics ...	480		480		480		480					
1	1	Pundit ...	600		600		600		600					
1	1	Moulvie ...	600		600		600		600					
				1,17,680		1,17,660		1,17,660		1,19,480				
											1,02,673			
		Deduct probable savings ...		.....		7,475		7,475		9,480				
				1,17,680		1,10,185		1,10,185		1,10,000	1,02,673			
		Contingent Charges.												
		Assistants and servants for Professors	2,712		2,712		2,712		2,712					
		Office establishment	2,795		2,495		2,495		2,160					Annual increments under the new graded scheme over-estimated this year.
		Servants	2,352		1,668		1,668		2,352		8,817			
		Librarian	600		600		600		600					
		Charges for chemicals	300		300		300		300					
		Winding turret clock	240		240		240		240		2,262			
		Miscellaneous	750		750		750		750					
		Mathematical instruments ...	.....		.....		.....		.....		157			
		Library allowance	3,050		3,050		3,050		3,050		2,485			
		Service postage stamps... ...	.....		.....		.....		.....		31			
		Petty construction and repairs	.....		.....		.....		.....		158			
		Stores from England	.....		.....		.....		.....		514			
		Endowed scholarships ...	.....		.....		.....		4,216		.....			
				12,799		11,815		11,815		16,380				
											14,424			
		Total ...		1,30,479		1,22,000		1,22,000		1,26,380				
											1,17,097			
		Deduct scholarship chargeable to Local Fund		.....						4,216	.....			
		Total Presidency College ...		1,30,479		1,22,000		1,22,000		1,22,164	1,17,097			
		HOOGHLY COLLEGE.												
		Salaries.												
1	1	Principal ...	12,000		12,000		12,000		12,000					An ungraded officer officiating in the higher post against annual increments of the other Professors.
3	3	Professors ...	18,400		18,400		18,400		25,200					
1	1	Professor of Arabic	700		700		700		1,800		42,964			
1	1	Professor of Sanskrit	1,800		1,800		1,800		1,800					
1	1	Assistant Lecturer of Chemistry and Botany ..	1,800		1,800		1,800		1,800					An officer of a lower grade.
1	1	Teacher of Gymnastics	600		600		600		600					
				35,300		35,300		35,300		43,200				
											42,964			
		Establishment.												
		Clerks and Librarian	1,100		1,100		1,100		1,050		2,082			
		Servants	1,146		1,146		1,146		1,146					
				2,246		2,246		2,246		2,196				Annual increment to the head clerk under the new graded scheme.
											2,082			
		Contingent Charges.												
		Service postage stamps ...	20		20		20		20		10			
		Contingencies	480		480		480		480					
		Ranee Kattyannie's scholarship	.....		.....		.....		300					
		Library allowance	360		360		360		360		705			
		Contingent allowance for chemistry	250		250		250		250					
		Botanical Garden contingencies	180		180		180		180					
				1,290		1,290		1,290		1,590				
											715			
		Total ...		38,836						46,986	45,761			
		Deduct amount provided in Local Fund budget		.....						300	.....			
		Total Hooghly College ...		38,836		38,836		38,836		46,686	45,761			

GRANT 21.—EDUCATION—*continued.*

Numbers 1879-80.	Numbers 1880-81.	Details.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory remarks.
		GOVERNMENT COLLEGES, GENERAL, 1ST GRADE,—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DACCA COLLEGE.												
		Salaries.												
1	1	Principal ...	13,000		13,000		13,000		9,600					The present incumbent is in the second grade.
2	3	Professors ...	16,000		16,000		16,000		15,350					Annual increments.
1	1	Assistant Professor	5,200		5,180		5,180		4,800					Ditto under the new graded scheme.
1	1	Professor of Sanskrit	2,000		1,990		1,990		1,800		32,001			
1	1	Lecturer in Chemistry and Botany	960		960		960		960					
1	1	Teacher of Gymnastics	480		480		480		480					
1	1	Lecturer on Mathematics ...	2,800		2,780		2,780		2,400					
				40,440		40,390		40,390		34,790	32,001			Annual increase under the new graded scheme.
		Establishment.												
		Clerks and Librarian	618		618		618		450		1,075			Increase sanctioned in letter from Government of Bengal, No. 336, dated 19th April 1879.
		Servants	708		708		708		429					
				1,326		1,326		1,326		879	1,075			
		Contingent Charges.												
		Service postage stamps ...	10		10		10		10		11			
		Library allowance	281		281		281		281		556			
		Contingent allowance for College	150		150		150		150		497			
		Contingencies for Chemistry ...	350		350		350		350					
		Contingencies for gymnastics ..	80		80		80		80					
		Stores from England	.....		.....		.....		.....		8			
				871		871		871		871	1,072			
		Total Dacca College ...		42,637		42,587		42,587		36,540	34,148			
		KISHNAGHUR COLLEGE.												
		Salaries.												
1	1	Principal ...	7,996		7,996		7,996		10,800					An officer of a lower grade.
1	2	Professors ...	15,000		15,000		15,000		9,000					A newly appointed officer in the department has been posted to this college.
2	2	Lecturers ...	4,500		4,480		4,480		4,200		27,344			Annual increments under the new graded scheme.
1	1	Professor of Sanskrit	2,000		1,990		1,990		1,800					
1	1	Teacher of Chemistry	1,200		1,200		1,200		1,200					
1	1	Teacher of Gymnastics	480		480		480		480					
				31,176		31,146		31,146		27,480	27,344			
		Establishment.												
		Clerks and Librarian	450		450		450		450		836			
		Servants	414		414		414		402					
				864		864		864		852	836			Increase of pay to the laboratory bearer sanctioned by the Director.
		Contingent Charges.												
		Service postage stamps ...	10		10		10		10		15			
		Library allowance	336		336		336		336		822			
		Contingent allowance for college	205		205		205		212		643			
		Contingencies for chemistry stores supplied	100		100		100		100		2			
				651		651		651		658	1,482			
		Total Kishnaghur College ...		32,691		32,661		32,661		29,020	29,662			

GRANT 21.—EDUCATION—*continued.*

Numbers. 1879-80.	Numbers. 1880-81.	DETAILS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
		GOVERNMENT COLLEGES, GENERAL, 1ST GRADE,—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PATNA COLLEGE.												
		Salary.												
1	1	Principal ...	15,000		15,000		15,000		15,000		.....	.....	.....	One officer on furlough, provision made for two and a half months' pay on return to duty.
2	2	Professors ...	8,500		8,500		8,500		12,000					Annual increment of one officer under the new graded scheme.
2	2	Assistant Professors	8,200		8,180		8,180		7,800		34,533	.....	.....	
1	1	Arabic Professor	1,200		1,200		1,200		1,800					One officer on lower pay.
1	1	Professor of Sanskrit	2,000		1,990		1,990		1,800					Annual increment under the new graded scheme.
1	1	Lecturer in Science ...	1,200		1,200		1,200		1,200					
1	1	Teacher of Gymnastics ...	360		360		360		360					
				36,460		36,430		36,430		39,960	34,533			
		Establishment.												
		Clerks and Librarian	300		300		300		300		573			
		Servants	546		546		546		546					
				846		846		846		846	573			
		Contingent Charges.												
		Service postage stamps ...	20		20		20		20		5			
		Library allowance	374		374		374		374		280	.....	.....	Increased under sanction of the Director.
		Contingent allowance for college	150		150		150		128		680			
		Rent	32		32		32		32					
		Contingencies for chemistry ...	250		250		250		250					
		Travelling allowance	.....		.....		.....		.....		144	.....	.....	Unexpended balance of the grant of Rs. 10,000 sanctioned in Government of Bengal Resolution No. 939, dated 27th March 1874.
		Scientific apparatus	4,685		4,685		4,685		4,685		.....			
				5,511		5,511		5,511		5,489	1,109			
		Total Patna College ...		42,817		42,787		42,787		46,295	36,215			
		CUTTACK COLLEGE.												
		Salary.												
1	1	Principal... ...	5,400		5,400		5,400		5,400		14,042	.....	.....	Lower grade officers.
3	3	Professors ...	7,480		7,480		7,480		8,400					
1	1	Professor of Chemistry ...	1,800		1,800		1,800		1,800					
1	1	Professor of Sanskrit ...	600		600		600		600					
				15,280		15,280		15,280		16,200	14,042			
		Establishment.												
		Clerks and Librarian	270		270		270		120		435	.....	.....	Librarian's pay omitted to be estimated this year.
		Servants	189		189		189		189					
				459		459		459		309	435			
		Contingent Charges.												
		Service postage stamps... ...	10		10		10		10		3			
		Contingent allowance for college	101		101		101		101		1,204			
		Library allowance	120		120		120		120					
		Contingencies for chemistry ...	300		300		300		300					
				531		531		531		531	1,207			
		Total Cuttack College ...		16,270		16,270		16,270		17,040	15,684			
		RAJSHAHYE COLLEGE.												
		Salaries.												
1	1	Principal ...	6,000		6,000		6,000		6,000		16,034	.....	.....	Post abolished.
2	2	Professors ...	4,200		4,200		4,200		4,200					
1	1	Professor of Chemistry ...	.....		.....		.....		900					
1	...	Professor of Sanskrit ...	600		600		600		600					
1	1	Assistant Professors	3,600		3,600		3,600		3,000			.....	.....	To draw maximum pay of grade under orders of Government of Bengal, No. 357, dated 29th April 1879.
				14,400		14,400		14,400		14,400	16,034			

GRANT 21.—EDUCATION—*continued.*

ACTUALS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, GENERAL, 1ST GRADE,—*concluded.*												
RAJSHAHYE COLLEGE,—*concluded.*												
Establishment.												
Clerks and Librarian	180		180		180		180		676	.....	.....	Increase sanctioned in letter from Government of Bengal, No. 333, dated 19th April 1879.
Servants	456		456		456		306					
		636		636		636		486	676			
Contingent Charges.												
Service postage stamps... ...	8		8		8		8		22			
House-rent	.....		.....		.....		.....		30			
Library allowance	180		180		180		180		486			
Travelling allowance	.....		.....		.....		.....		36			
Contingent allowance for college	120		120		120		120		1,438			
Contingencies for chemistry ...	144		144		144		72					
Petty construction and repairs	.....		.....		.....		.....		373			
		452		452		452		380	2,385			
Total Rajshahye College ...		15,488		15,488		15,488		15,566	19,095			
GOVERNMENT COLLEGES, GENERAL, 2ND GRADE.												
BERHAMPORE COLLEGE.												
Numbers. 1879-80. 1880-81. ***Salaries.***												
1 1 Principal	10,000		10,000		10,000		9,600			.....	.....	Annual increment.
1 1 Professor	4,800		4,800		4,800		4,800					
1 1 Assistant Professor of Sanskrit...	2,000		1,990		1,990		1,800		17,058	.....	.....	Annual increment under new graded scheme.
1 1 Teacher of Chemistry and Botany	600		600		600		600					
1 1 Teacher of Gymnastics	360		360		360		360					
		17,760		17,750		17,750		17,160	17,058			
Establishment.												
Clerk and Librarian	240		240		240		240		641			
Servants	402		402		402		402					
		642		642		642		642	641			
Contingent Charges.												
Contingent allowance for college	168		168		168		168		280			
Library allowance	150		150		150		150					
Contingencies for chemistry ...	100		100		100		100					
Travelling allowance	.....		.....		.....		.....		20			
Service postage stamps ...	10		10		10		10		8			
		428		428		428		428	308			
Total Berhampore College ...		18,830		18,820		18,820		18,230	18,007			
MIDNAPORE COLLEGE.												
Numbers. 1879-80. 1880-81. ***Salaries.***												
1 1 Head Master ...	3,280		3,260		3,260		3,000		5,310			Annual increments under the new graded scheme.
1 1 Second Master ...	2,240		2,230		2,230		2,040					
1 1 Pundit ...	540		540		540		540					
		6,060		6,030		6,030		5,580	5,310			
Establishment.												
Clerks and Librarian	90		90		90		90		233			
Servants	156		156		156		156					
		246		246		246		246	233			
Contingent Charges.												
Contingent allowance for college	60		60		60		60		68			
Library allowance	120		120		120		120		122			
Petty construction and repairs	.....		.....		.....		.....		1,815			
Service postage stamps ...	8		8		8		.....		9			
		188		188		188		180	2,014			
Total Midnapore College ...		6,494		6,464		6,464		6,006	7,557			

GRANT 21.—EDUCATION—*concluded.*

ACTUALS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
RUNGPORE COLLEGE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NUMBERS. 1879-80. / 1880-81. — *Salaries.*												
1 ... Head Master ...							2,400		4,896	.....	.....	Reduction to the status of a aliah school by the abolition of the College Department, under orders of the Government of Bengal, No. 471T, dated 3rd July 1879.
1 ... Second Master ...							1,800					
1 ... Pundit							480					
								4,680				
									4,896			
Establishments.												
Clerks and Librarian							120		251			
Servants							120					
								240				
									251			
Contingent Charges.												
Contingencies for College ...							90		288			
Library allowance							60		.....			
Service postage stamps... ...							.....		13			
								150				
Total, Rungpore College ...									501			
								5,070	5,450			
CHITTAGONG COLLEGE.												
NUMBERS. 1879-80. / 1880-81. — *Salaries.*												
1 1 Head Master ...	2,400		2,400		2,400		2,400		4,543	.....	.....	A lower grade officer with annual increment under the new graded scheme.
1 1 Second Master ...	1,640		1,630		1,630		1 800					
1 1 Head Pundit ...	600		600		600	4,630	600					
		4,640		4,630				4,800				
									4,543			
Establishment.												
Clerks and Librarian	90		90		90		90		168			
Servants	120		120		120		120					
		210		210		210		210				
									168			
Contingent Charges.												
Library allowance	132		132		132		132		153			
Contingent allowance for college	132		132		132		132		150			
Service postage stamps ...	6		6		6		6		10			
		270		270		270		270				
Total, Chittagong College ...		5,120		5,110		5,110		5,280	313			
									5,014			
RECAPITULATION.												
Presidency College	1,30,479		1,28,000		1,22,000		1,22,164		1,17,097			
Hooghly ditto	38,836		38,836		38,836		46,686		45,761			
Dacca ditto	42,567		42,567		42,567		36,540		34,148			
Kishnaghur ditto	32,691		32,661		32,661		29,020		29,661			
Patna ditto	42,817		42,787		42,787		46,295		36,315			
Cuttack ditto	16,270		16,270		16,270		17,040		16,684			
Rajshahye ditto	15,488		15,488		15,488		15,566		19,095			
		3,19,218		3,10,629		3,10,629		3,13,311				
									2,97,062			
2ND GRADE COLLEGES.												
Berhampore College	18,636		18,220		18,220		18,230		18,007			
Midnapore ditto	6,464		6,464		6,464		6,006		7,587			
Rungpore ditto	.....		.....		.....		5,070		5,450			
Chittagong ditto	5,120		5,110		5,110		5,280		5,014			
		30,444		30,394		30,394		34,586				
									36,038			
GRAND TOTAL ...		3,49,662		3,41,023		3,41,023		3,47,897				
									3,33,600			

J. A. R.—Reg. No. 11532C—102—10-1-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH JANUARY 1880.

RESOLUTION.

Read—

Endorsement from the Accountant-General, No. 2015C, dated 22nd December 1879, submitting the annual estimates of Receipts and Expenditure of the Education Department for the year 1880-81.

Receipts.

Under the heads "Fees, Government Colleges," and "Fees, Government Schools" the local estimates are Rs. 1,38,233 and Rs. 2,98,958 respectively. The Accountant-General has increased the estimate to Rs. 1,50,000 in the one case, and reduced it to Rs. 2,50,000 in the other. His estimate is based on the regular estimate and actuals for 1878-79, and is accepted.

2. Under the head "Income from Endowments" the sanctioned estimate for 1879-80 was Rs. 16,000; for the next year the local estimate is Rs. 23,393, which the Accountant-General has reduced to Rs. 21,500. The Lieutenant-Governor accepts the local estimate on the understanding that steps will be taken by the General Department of this office to press on the attention of local officers their obligation to pay into the treasury the proceeds of endowments—an obligation which, the Accountant-General says, is at present very little understood.

3. The receipts under the head of "Contributions" for 1879-80 were estimated at Rs. 3,000; for 1880-81 the Accountant-General's estimate is Rs. 25,100, which is not very different from the figure at which the Director now places this item; and being based on actuals, it is accepted.

4. The local estimate of receipts from scholarship examination fees under head "Miscellaneous" is Rs. 7,279, which the Accountant-General has reduced to Rs. 200. The Accountant-General's figures are accepted with reference to the actuals of 1878-79.

5. Under the sub-head "Miscellaneous" the receipts for 1879-80 were estimated at Rs. 20,000; the local estimate for 1880-81 is Rs. 3,021, which the Accountant-General has raised to Rs. 19,400. The Accountant-General's figures, which are based on actuals, are accepted. It is not understood why the departmental estimate should have been made so low.

6. In accordance with the above remarks, the estimate of receipts for 1880-81 will stand as follows:—

	Rs.
Fees, Government colleges	1,50,000
Fees, Government schools	2,50,000
Income from endowments	23,393
Contributions	25,100
Sale-proceeds of books	100
Miscellaneous	20,300
Total ...	4,68,893

Expenditure.

7. Under the head "Direction" the Accountant-General has estimated the expenditure at Rs. 64,500 for 1880-81, against Rs. 61,000 for 1879-80, showing an increase of Rs. 3,500, made up thus—

	Rs.
Increment of Director's salary	600
Ditto clerks' salaries	500
Establishments under District Committees	12
House-rent	2,275
Rounding	113
Total ...	3,500

The Accountant-General's figures are accepted.

8. Under the head "Inspection," sub-head "Salaries," the Accountant-General has, after allowing Rs. 11,244 for probable savings, estimated the expenditure at Rs. 2,30,000 for 1880-81, against Rs. 2,20,180 for 1879-80. This increased provision is made for increments of Inspectors' pay and pay of Assistant, Deputy, and Sub-Inspectors, aggregating Rs. 21,064. The Accountant-General's figures are accepted. Under the sub-head "Establishments" the expenditure is estimated at Rs. 13,867 for 1880-81, against Rs. 12,012 for 1879-80. This increased provision is owing to the establishments for three new Assistant Inspectors and increments of clerks under the graded scheme, and is accepted. The local estimate under "Travelling allowance, including charges of clerks and conveyance of records" is Rs. 1,09,260, which the Accountant-General has reduced to Rs. 1,00,000, with reference to the actuals of 1878-79. This reduced provision is passed. The sanctioned estimate for miscellaneous contingent charges under the sub-head "contingent charges" for 1879-80 was Rs. 1,514. The expenditure for 1880-81 is estimated at Rs. 6,400, and the Accountant-General explains that this increase is due to the additions made to the inspecting staff. The margin allowed on this account seems, however, much too large, and, with reference to the actuals of 1878-79, the Lieutenant-Governor would reduce the estimate for contingent charges from Rs. 6,400 to Rs. 3,000, which appears ample. The grant under "Inspection" will therefore be Rs. 3,53,600.

9. Under the head "Government Colleges, General," including first and second grade colleges, the Calcutta Madrassa and the Sanskrit College, the Accountant-General has estimated the expenditure at Rs. 3,94,668 for 1880-81, against Rs. 4,02,044 for 1879-80. There are seven first grade colleges,* the sanctioned expenditure on account of which was Rs. 3,13,311 for 1879-80. For 1880-81 the charge is estimated at Rs. 3,10,629, or in round numbers Rs. 3,10,000. There are four second grade colleges, and their sanctioned estimate of expenditure for 1879-80 was Rs. 34,586. For next year the estimate has been reduced to Rs. 30,394, owing to the abolition of the college department of the Rungpore school. The charges for Hooghly, Dacca, Rajshahye, and Chittagong Madrassas will be shown in the Trust Fund Budget for 1880-81. The Accountant-General's figures under this head are accepted.

* Presidency College.
Hooghly "
Dacca "
Kishnaghur "
Patna "
Cuttack "
Rajshahye "

10. Under the head "Government Colleges, Special," sub-head "Law Classes," the estimated expenditure for 1879-80 was Rs. 21,600, and the estimate for next year is Rs. 20,500. This reduction is owing to the issue of orders that the Law Lecturers in the Hooghly, Dacca, and Patna Colleges should draw salary up to the amount of the monthly fees, subject to a limit of Rs. 200. These figures, as well as those for the other sub-heads of this head, are accepted.

11. The sanctioned estimate for higher class collegiate schools under the head "Government Schools, High" was Rs. 1,06,830 for 1879-80. The expenditure for 1880-81 is estimated at Rs. 1,07,093. The college department of the Rungpore school having been abolished, the collegiate school has been transferred to the sub-head of "Zillah Schools." Against this decrease there is the annual increment to masters and clerks under the new graded scheme in other collegiate schools. These figures are accepted. The sanctioned estimate for zillah schools for 1879-80 was Rs. 2,60,942; for 1880-81 the charge is estimated at Rs. 2,71,743. The increase of Rs. 10,801 is owing to the transfer of the Rungpore school to this head, to the additional masters being paid from surplus fees, and the annual increments to masters and clerks under the new graded scheme. These figures are accepted.

12. The sanctioned estimate for middle class English schools under the head "Government Schools, Middle" for the current year is Rs. 9,696; for the next year the charge is estimated at Rs. 10,816. The increase of Rs. 1,120 is owing chiefly to the establishment of the Patna middle English school, and is accepted.

13. The estimated expenditure for middle class vernacular schools was Rs. 82,444 for 1879-80; for 1880-81 the expenditure is estimated at Rs. 86,926. The increase is owing chiefly to the appointment of additional masters by the Director of Public Instruction to be paid from surplus fees. These figures are accepted.

14. The estimate for "Girls' Schools" was Rs. 11,000 for 1879-80; for 1880-81 the expenditure has been estimated at Rs. 18,000. The increase is owing to the increased establishment sanctioned for the Bethune School, and is accepted

15. The estimate for "Normal Schools" for 1879-80 was Rs. 64,000. The local estimate for 1880-81 is Rs. 65,532, which the Accountant-General has reduced to Rs. 63,500. The Purneah normal school is closed, but against this decrease there is the annual increment to masters under the new graded scheme. The Accountant-General's figures are accepted.

16. The estimate under the head "Boarding Schools" was Rs. 9,000 for 1879-80; for 1880-81 the expenditure is estimated at Rs. 18,000. The increase is owing to the expenditure sanctioned for the Constantia Railway School at Kurseong, and the revision of establishment sanctioned for Rungamatea and Bandarbun schools. The Accountant-General's estimate is passed.

17. Under the head "Technical Schools" the Accountant-General has estimated the expenditure at Rs. 45,000 for next year, against Rs. 46,000 for the current year. The estimated charge of Rs. 1,900 for the mechanical drawing class, hitherto managed by the Master of the Mint, should be struck out, as it is intended to close the class. Subject to this modification, the Accountant-General's figures under this head are passed.

18. The sanctioned estimate for "Scholarships" for 1879-80 was Rs. 1,66,872; for 1880-81 the charge is estimated at Rs. 1,68,387. The increase amounts to Rs. 1,515, owing to the creation of three new junior scholarships for girls and two special junior scholarships for the benefit of the inhabitants of Rungpore. To this should be added Rs. 624 for scholarships sanctioned for schools in the Tributary Mehals, but this will not affect the total. There is always a considerable saving under scholarships, and the proposed grant of Rs. 1,60,000, after deducting probable savings estimated at Rs. 8,387, will be sufficient.

19. The sanctioned estimate for 1879-80 on account of "Grants for the Encouragement of Literature" was Rs. 18,600; for 1880-81 the charge is estimated at Rs. 19,100. The increased provision is on account of Rs. 500 to be given to Dr. Fallon on completion of his dictionary, in addition to the special subsidy of Rs. 7,500 originally sanctioned. The Accountant-General's figures are accepted.

20. Under the head "Miscellaneous" the estimate for 1879-80 was Rs. 23,000, and for 1880-81 the Accountant-General's estimate stands at Rs. 25,942, thus showing an increase of Rs. 2,942. This increase is owing chiefly to the provision (1) of Rs. 1,200 on account of rewards to teachers and pupils of Sanskrit toles in Nuddea, and (2) of Rs. 1,500 for examination charges and rewards for Sanskrit titles. The Accountant-General's figures under this head are accepted.

21. The increases or decreases in the Accountant-General's estimates for the other items are explained in the remarks attached thereto, and are accepted.

22. The estimated expenditure for 1880-81, as now sanctioned, will stand thus, as compared with the grant for 1879-80:—

	1880-81.	1879-80.
	Rs.	Rs.
Direction	64,500	61,000
Inspection	3,53,600	3,30,000
Government Colleges, General	3,94,668	4,02,044
Ditto, Special	58,890	59,000
Government Schools, High	3,79,000	3,67,956
Ditto, Middle	1,19,000	1,14,000
Ditto, Low	6,700	7,000
Girls' Schools	18,000	11,000
Normal "	63,500	64,000
Boarding "	18,000	9,000
Technical "	43,100	46,000
Scholarships	1,60,000	1,56,000
Prizes	3,700	4,000
Grants for the encouragement of literature ...	19,100	19,000
Grants-in-aid and assignments ...	8,25,000	8,50,000
Miscellaneous	25,942	23,000
Total ...	25,52,700	25,23,000

ORDER.—Ordered that a copy of the resolution, with a copy of the estimates, be forwarded to the Accountant-General, the Director of Public Instruction, and the General (Education) Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 40-42.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Assistant Secy. to the Govt. of Bengal.

CALCUTTA,
The 7th January 1880.

C. D.—Reg. No. 11533C—102—9-1-80.

153.

ECCLESIASTICAL BUDGET FOR 1880-81.

No. 1749C, dated Calcutta, the 18th October 1879.

Memo. by—C. R. C. KIERNANDER, Esq., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 22.—ECCLESIASTICAL.

Government of Bengal, Civil Estimate, from 1st April 1880 to 31st March 1881.

	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals of 1878-79.	Regular estimate, 1879-80.	Actuals of 5 months, 1879-80.	EXPLANATORY REMARKS.
CEMETERY ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Care takers in charge of cemeteries	7,878		7,878		7,880		7,299	.....	3,140	
Charges for clearing ground ...	47		47		113		24	.....	1	
Rent of buildings	1,175		1,175		707		675	.....	297	The increase is for rent of the soldiers' chapel at Jallapahar.
		9,100		9,100		8,700				
Petty construction and repairs...	.....	100	..	100	.....	.....	68	.....	3	A small provision to meet any charges for repairing buildings that may have to be borne by the Civil Department, under Resolution of Government of Bengal, Public Works Department, No. 235A, dated 28th February 1878.
GRAND TOTAL ...	.....	9,200	..	9,200	.....	8,700	8,166	.....	3,441	

Net increase in 1880-81, Rs. 500.

W. M. E.—Reg. No. 8924—3-11-79.

154.

ECCLESIASTICAL BUDGET, 1880-81.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 1ST NOVEMBER 1879.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 1749C, dated the 18th October 1879, submitting the estimate of expenditure under grant 22, Ecclesiastical, for 1880-81.

The following table compares the Accountant-General's estimated expenditure for 1880-81 with the figures of previous years:—

BUDGET HEADS.	Accountant-General's estimate, 1880-81.	Sanctioned estimate, 1879-80.	Actuals, 1878-79.
	Rs.	Rs.	Rs.
Care takers in charge of cemeteries	7,878	7,880	7,399
Charges for clearing ground	47	113	24
Rent of buildings	1,175	707	675
Petty construction and repairs	100	.....	68
Total ...	9,200	8,700	8,166

The Lieutenant-Governor accepts the Accountant-General's estimates, and the total grant for 1880-81 will stand at Rs. 9,200.

ORDER.—Ordered that a copy of the Resolution, with a copy of the budget estimate, be forwarded to the Accountant-General, the General Department and the Public Works Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Offg. Secretary to the Government of Bengal.

Nos. 2951-53.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 1st November 1879.

D. E. J.—Reg. No 8923—3-11-79.

ANNUAL ESTIMATES, MEDICAL DEPARTMENT, 1880-81.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE OF RECEIPTS FOR 1880-81.

No. 1828C, dated Calcutta, the 15th November 1879.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XIX.—MEDICAL.

RECEIPTS.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College Fees.												
Fees and fines of the Medical College and Schools	21,600	21,600	22,000	22,000	22,000	22,000	30,000		25,164		11,880	Decrease in the number of pupils in the Campbell, Cuttack, and Temple Schools.
Hospital Receipts.												
Fees from paying patients in Government hospitals and asylums	63,725	63,725	64,000	64,000	64,000	64,000	55,000		73,519		23,874	Larger receipts expected in the General Hospital.
Lunatic Asylum.												
Sale proceeds of Lunatic Asylum manufactures	.....	35,500	.....	35,500	.....	35,500	34,000		35,263		9,356	
Medicines, &c., of Civil Surgeons.												
Sale proceeds of medical stores ...	3,500		3,500		3,500		11,000		5,726		1,946	The sale of quinine has been stopped. See Bengal Government letter No. 2950, dated 20th August 1878. The reduction is balanced by a reduction in the expenditure side.
Value of stores returned to Medical Department	.....		3,500		3,500		1,000		9,981		.....	Increased with reference to the actuals of the past two years.
Recovery of value of lost articles..	.....		500		500		.....		619		102	
Value of medical stores to be recovered from charitable dispensaries	9,000	12,500	1,500	9,000	1,500	9,000	8,000	20,000	1,557		275	The cost of medicines in cases, which is recoverable from charitable dispensaries, is not charged to Provincial Services, and therefore the recoveries are credited direct to the military (Medical) Department. The credits in 1877-78 were mainly of this character, and have since had to be written back.
									17,883		2,323	
Miscellaneous.												
Contribution from Justices for Sealdah Hospital	30,000		30,000		30,000		30,000		40,000		80,000	The credit in this year is on account of arrears.
Contributions from private persons	.....		.....		.....		.....		92		171	
Subscriptions for Sumbhoo Nath Pundit Hospital ward	.....		.....		.....		.....		150		.....	
					.....		.....		120		.....	
Income from endowments... ...	.....		.....		2,500		2,000		3,523		3,117	
Miscellaneous	.....		2,500									
		30,000		32,500		32,500		32,000	43,885		83,288	
Total ...	.....	1,63,325		1,63,000		1,63,000		1,71,000	1,95,714		1,30,721	

Net decrease in 1880-81, Rs. 8,000.

GRANT 23.—MEDICAL SERVICES.

	Budget estimate. 1880-81.	Budget estimate. 1879-80.	Increase.	Decrease.	Sanctioned estimate, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-70.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical Establishment	96,000	1,03,000	.....	7,000	96,300	84,706		36,691	
Vaccination	1,21,000	1,21,000	.....	.....	1,21,000	1,10,447		41,934	
Medical College and Schools	2,44,574	2,41,000	3,574	.....	2,44,574	2,48,349		98,825	
Hospitals and Dispensaries	4,84,255	5,04,000	.....	19,745	4,77,721	4,82,435		1,59,975	
Lunatic Asylums	1,54,066	1,68,000	.....	13,934	1,57,439	1,71,325		59,730	
Sanitary Commissioner	28,000	28,120	.....	120	28,000	24,951		11,666	
Chemical Examiner	3,278	3,200	78	.....	3,278	3,468		1,069	
Grants for medical purposes	1,03,500	1,03,880	.....	380	1,03,500	1,09,297		464	
Purchase of European publications	.....	.....	.....	.....	.....	.....		23	
	12,34,673	12,72,200	3,652	41,179	12,32,112	12,30,978		4,42,286	
Add for rounding	327	.....	327	.....	—112	.....		.....	
Total ...	12,35,000	12,72,200	3,979	41,179	12,32,000	.....		.....	

Net decrease in 1880-81, Rs. 37,200.

GRANT 23.—MEDICAL SERVICES.

Numbers 1879-80	Numbers 1880-81	Detail	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grants 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	Explanatory remarks.
		MEDICAL ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Surgeon-General ...		27,000		27,000		27,000		27,000	27,000		11,250	
		Establishment.												
21	22	Clerks and servants	13,433		13,433		13,433		12,694		10,005		5,035	
		Temporary establishment ...	.....		.....		.....		.....		7		.....	
				13,433		13,433		13,433		12,694	10,012		5,035	
		Contingent Charges.												
		Travelling allowances ...	500		200		500		500		337		121	A smaller amount will suffice, as the Surgeon-General does not have much travelling.
		Office expenses and miscellaneous ...	800		800		800		800		1,808		217	
		Service postage stamps ...	720		720		720		720		554		292	
				2,020		1,720		2,020		2,020	2,699		630	
		District Establishment.												
1	1	Assistant Surgeon	1,800		1,800		1,800		1,800		.....		900	
2	3	Hospital Assistants	1,140		1,140		1,140		960		.....			
1	...	Native doctor ...	.....		.....		.....		180					The designation of native doctor has been converted to that of civil hospital assistant.
5	5	Compounders and dressers ...	840		840		840		840		573		240	
40	40	Clerks ...	14,305		14,305		14,305		14,193					
47	47	Servants ...	3,156		3,156		3,156		3,120		17,076		7,211	Annual increment.
		Temporary establishment ...	.....		.....		.....		.....		.....		.....	Increase for Darjeeling sanctioned in letter from Government of Bengal, No. 1435, dated 25th March 1879.
				21,241		21,241		21,241		21,093	17,649		8,351	
		Supplies and Services.												
		Petty construction and repairs ...	.....		.....		.....		.....		4		.....	
		Cost of medical stores	10,630		10,000		10,000		10,000		6,424		1	
		Cost of mathematical stores ...	.....		.....		.....		.....		170		.....	
		Bazar medicines	398		360		360		399		130		59	The sale of quinine has been stopped.
		Cost of medicines supplied to Civil Surgeons for sale	3,500		3,500		3,500		11,000		1,544		.....	
		Office expenses and miscellaneous	1,346		1,346		1,346		1,361		1,114		324	
		One-third freight on stores ...	.....		.....		.....		.....		4		.....	
				15,874		15,206		15,206		22,760	9,390		384	
		Travelling expenses.												
		Travelling allowances		15,602		15,600		15,600		16,000	12,230		4,261	
		Postage charges.												
		Service postage stamds		1,783		1,800		1,800		1,800	1,726		690	
		Total ...		96,953		96,000		96,300		1,03,367	80,706			
		Deduct for rounding		.....		.....		.....		367	.....		.....	
		Total Medical Establishment ...		96,953		96,000		96,300		1,03,000	80,706		30,601	
		VACCINATION.												
		Salaries.												
6	6	Superintendents ...	38,717		38,717		38,217		35,800					
11	11	Assistant Surgeons or Deputy Superintendents ...	23,604		23,604		23,604		23,604		51,971		21,538	Increase of pay for Superintendents of Ranchi and Eastern District Circles.
				62,321		62,321		61,821		59,404	51,971		21,538	
		Establishment.												
51	52	Vaccine Inspectors	13,112		13,112		13,112		12,552		4,316		2,561	Increase for Darjeeling Circle sanctioned in letter from Government of Bengal, No. 3342, dated 8th September 1879.
332	352	Vaccinators and assistants	29,887		29,887		29,887		29,135		28,190		9,135	
27	28	Clerks and servants	5,184		5,184		5,184		5,028		4,820		3,007	
		Temporary establishment	.....		.....		.....		.....		2,084		417	
				48,183		48,183		48,183		46,715	39,410		15,120	
				1,10,504		1,10,504		1,10,004		1,06,119	91,381			
		Deduct—Probable savings ...	.....			7,804		7,304		3,119				
				1,10,504		1,02,700		1,02,700		1,03,000	91,381		36,558	

GRANT 23.—MEDICAL SERVICES—*continued.*

DETAIL.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
VACCINATION—*contd.*												
Supplies.												
Medical stores	1,290		1,300		1,300		1,000		1,588		.....	Based on actuals of the past two years.
Office rent	1,200		1,200		1,200		1,200		1,290		580	
Travelling allowances	6,392		14,000		14,000		14,000		14,421		4,023	Surgeon-General's figures are too low.
Service postage stamps	198		200		200		200		317		143	
Office expenses and miscellaneous	2,416		1,600		1,600		1,600		1,393		530	
Rewards to village vaccinators ...	.....	11,496	.....	18,300	.....	18,300	.....	18,000	57		.....	
									19,066		5,276	
Total ...		1,22,000		1,21,000		1,21,000		1,21,000	1,10,447		41,934	
MEDICAL COLLEGE AND SCHOOLS.												
Numbers. 1879-80. / 1880-81.												
Salaries.												
1 / 1 Principal	21,600		21,600		21,600		21,600					
10 / 10 Professors	1,11,300		1,11,300		1,11,600		1,05,000					
1 / 1 Assistant Professor	2,400		2,400		2,400		2,409					Pay of Professor of Physiology estimated at Rs. 850 per mensem. See letter from Government of Bengal, No. 476T, dated 5th June 1879.
4 / 4 Superintendents ...	10,200		10,200		10,200		9,000					Allowance to Superintendent of the Cuttack Medical School.
16 / 21 Teachers	45,000		45,000		45,000		42,300					Moiety of pay of the teachers attached to the Campbell Medical School transferred to this head.
11 / 9 Demonstrators of Anatomy	11,820	2,02,320	11,820	2,02,320	11,820	2,02,620	14,820	1,96,020	2,26,558		89,925	Reduction in Medical College. Bengal Government order No. 308T, dated 16th June 1879.
Establishment.												
8 / 8 Museum assistants	2,736		2,736		2,736		2,196					Increase for Medical College sanctioned in Bengal Government No. 175T, dated 21st May 1879.
7 / 5 Chemical and anatomical assistants	1,920		1,920		1,920		2,580					
3 / 3 Teachers, &c. ...	720		720		720		720					Reduction in the Campbell and Cuttack Medical Schools.
47 / 15 Native medical pupils	1,536		1,536		1,536		4,452					The Superintendent, Temple Medical School, states that native pupils are not to be sent there in future.
77 / 76 Clerks and servants	10,309		10,309		10,309		10,381					Reduction in the Campbell Medical School.
22 / 22 Extra establishment for dissecting season	690		690		690		690		456		.....	
Temporary establishment	.....	17,911	.....	17,911	.....	17,911	.....	21,019	.....		87	
									2,27,014		90,012	
Contingent Charges.												
Scholarships, stipends, &c. ...	10,552		10,052		10,052		10,252		9,927		3,506	Full sanctioned allowance, Rs. 400 per mensem, estimated for Medical College, out of which Rs. 500 has been transferred to the head of Prizes.
Value of mathematical instruments	.....		.....		.....		.....		27		.....	
Service postage stamps	115		65		65		65		45		35	
Petty construction and repairs ...	.....		.....		.....		.....		368		36	
Rents	.....		1,440		1,440		.....		88		655	For Medical School at Cuttack.
Cost of medical stores	2,266		2,000		2,000		2,000		959		.....	
One-third freight on stores ...	.....		.....		.....		.....		11		37	
Miscellaneous	9,386		9,386		9,386		10,744		8,560		2,885	Reduction in the Campbell and Temple Schools.
Prizes	450		1,000		1,000		500		1,224		857	Increased by transfer from Scholarships with reference to the mode of adjustment.
Travelling allowances	.....	22,769	400	24,343	400	24,343	400	23,691	126		802	
									21,335		8,813	
Total ...	.....	2,43,000	.....	2,44,574	.....	2,44,874	.....	2,41,000	2,48,349		98,825	

GRANT 23.—MEDICAL SERVICES—*continued.*

Numbers 1879-80.	Numbers 1880-81.	DETAIL.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES.												
		Salaries.												
3	3	Surgeons	33,300		33,300		33,300		33,300					
2	2	House Surgeons ...	9,000		9,000		9,000		9,000					
2	2	Superintendents ...	4,800		4,800		4,800		4,800					
163	115	Assistant and Supernumerary Assistant Surgeons ...	1,06,560		1,06,560		1,06,560		1,07,580					The amount estimated this year was reduced by Government without any alteration being made in the numbers. Two Assistant Surgeons have been allowed for the Durbhunga and Bhagulpore dispensaries in lieu of native doctors. See Government of Bengal's letters Nos. 2922 and 3176, dated 1st and 26th August 1879.
9	9	Apothecaries and assistant apothecaries	15,060		15,060		15,060		18,708					Chiefly on account of revision in Calcutta General Hospital. See letter from Government of Bengal, No. 618T, dated 12th June 1879. Medical College Hospital also contributes Rs. 300 to the saving.
				1,68,720		1,68,720		1,68,720		1,73,388	1,76,347		69,706	
		Establishment.												
1	1	Steward and assistant steward ...	3,000		3,000		3,000		3,000					
204	...	Native doctors and supernumerary native doctors ...	.....		.....		.....		51,080					The designation of native doctors has been changed to civil hospital assistants.
13	210	Hospital assistants, supernumerary assistants and apprentices ...	55,840		55,840		55,840		6,252				21,499	Two hospital assistants reduced by appointment of assistant surgeons to dispensaries and five supernumerary assistants less estimated for.
40	36	Compounders, dressers, and apothecaries ...	4,572		4,572		4,572		4,944					Reduction in Calcutta General Hospital and Alipore and Kishnaghur dispensaries.
3	...	Native medical pupils	.....		.....		.....		360				.....	No medical pupils now attached to the Darjeeling dispensary.
8	8	Female pupils ...	864		864		864		864		830		354	
619	444	Clerks and servants	43,290		43,290		43,290		43,926		43,384		17,940	Revision in the Calcutta General Hospital and reductions in Alipore and Kishnaghur.
		Temporary establishment ...	200		200		200		200		775		725	
		Allowance for attending educational institutions	720		720		720		1,200		2,227		770	Allowance for the schools at Bhagulpore and Midnapore discontinued.
		Epidemic Fever Hospitals (as per details below) ...	.....		.....		.....		.....		672		54	
				1,08,486		1,08,486		1,08,486		1,11,826	1,06,287		41,342	
		Total ...		2,77,206		2,77,206		2,77,206		2,85,214	2,82,634			
		Deduct—Probable savings ...		.....		.....				10,214	.....			
		Supplies and Services.												
		Diet of patients	90,405		95,000		95,000		1,00,000		95,643		35,259	A slight reduction based on actuals of the past year.
		Clothing of patients	10,250											
		Cost of medicines and instruments	76,469		76,469		70,000		93,000		71,718		83	Based on actuals of 1878-79.
		Cost of country medicines ...	4,363		4,428		4,363		6,400		3,848		1,406	Smaller requirements for the General Hospital.
		Petty construction and repairs ...	500		500		500		500		1,578		259	
				1,81,957		1,76,397		1,69,863		1,99,900	1,72,787		37,007	
		Contingent Charges.												
		Travelling allowances	2,000		4,000		4,000		2,000		4,079		1,767	Increased with reference to the actuals of the past two years.
		Service postage stamps	60		60		60		300		42		6	Reduction under Campbell Hospital.
		Rent of buildings	2,592		2,592		2,592		2,400		2,493		1,060	Increased for Kurseong dispensary re-opened and for Kalimpoong sanctioned in Bengal Government letter No. 3158, dated 25th August 1879.
		Miscellaneous	23,655		24,000		24,000		24,000		20,400		9,137	
				28,307		30,652		30,652		29,100	27,014		11,910	
		Total Hospitals and Dispensaries		4,87,500		4,84,255		4,77,721		5,04,000	4,82,435		1,59,975	

GRANT 23.—MEDICAL SERVICES—*continued.*

Numbers. 1879-80.	Numbers. 1880-81.	DETAIL.	Local estimate, 1880-81.		Accountant-General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES—*continued.*												
		Epidemic Fever Hospitals.												
		Pay and allowances of hospital assistants and native doctors...									575		41	
		Miscellaneous									96		1	
		Pay and allowances of compounders, &c.									.....		12	
											672		54	
		LUNATIC ASYLUM.												
		Salaries.												
6	5	Superintendents ...	13,979		13,979		17,352		28,417		28,321		10,882	Abolition of Hazareebagh Asylum and reduction in pay of Superintendent of Bhowanipore Asylum.
2	...	Deputy Superintendents	6,000		.....		.....		6,000		.....		.....	Adjusted under the head of Overseers, where it has been transferred.
				19,979		13,979		17,352		34,417	28,321		10,882	
		Establishment.												
7	6	Civil hospital assistants	1,920		1,920		1,920		2,280					Reductions chiefly due to the abolition of the Hazareebagh Asylum and the other decreases are five servants and one compounder in the Dullunda Asylum and two guards in the Dacca Asylum. The pay of the Deputy Superintendents is now included under the head of Overseers.
3	1	Compounders and dressers	144		144		144		408		2,470		926	
5	4	Matrons	2,520		2,520		2,520		2,820					
6	7	Overseers	4,860		10,860		10,860		6,000		13,748		5,010	
384	308	Clerks, servants, and guards	26,380		26,380		26,380		32,255		27,789		10,732	
14	13	Temporary manufacturing establishment	2,136		2,136		2,136		2,196		1,552		581	
				37,960		43,960		43,960		45,959	45,559		17,249	
		Total ...	.....	57,939	.....	57,939	.....	61,312	.....	80,376	73,880			
		Deduct—Probable savings	.....	.....	.....	.....	.....	.....	.....	376	.....		.....	
				57,939		57,939		61,312		80,000	73,880		28,131	
		Supplies and Services.												
		Diet of patients	43,847		48,000		48,000		50,000		49,369		17,318	
		Clothing of patients	4,186											
		Raw materials for manufactures	38,243		38,000		38,000		37,000		39,030		10,542	The expenditure on raw material is estimated to exceed the sale proceeds of manufactured material. Reason not stated, but the details estimated by Surgeon-General are as follows:—
														Berhampore ... Cost of material. Rs. 8,000 Sale proceeds. Rs. 7,000
														Bhowanipore ... .
														Cuttack ... 1,500 1,500
														Dacca ... 2,083 5,000
														Dullunda ... 23,000 20,000
														Patna ... 3,959 2,500
		Petty construction and repairs...	2,006		2,000		2,000		1,500		713		218	Increase for the Dullunda and Patna Asylums.
		Cost of medical stores	590		590		590		1,500		685		.....	Based on the actuals of 1878-79.
		Cost of land	.....		.....		.....		.....		.....		.....	
		Country medicines	.....		.....		.....		.....		.....		.....	
		Cost of stores from England ...	.....		.....		.....		.....		.....		.....	
		Passage money for insanes ...	900		900		900		500		610		.....	One patient is likely to be sent to England next year.
				89,772		89,490		89,490		90,500	90,409		28,078	
		Contingent Charges.												
		Travelling allowance	.....		.....		.....		.....		23		314	
		Rent of buildings	12		197		197		12		196		15	Ground rent for Patna Lunatic Asylum not estimated by Civil Surgeon.
		Service postage stamps	36		40		40		40		54		21	
		Miscellaneous	6,041		6,400		6,400		6,448		6,763		3,171	
				6,089		6,637		6,637		6,500	7,036		3,521	
				1,53,800		1,54,066		1,57,439		1,77,000	1,71,325			
		Deduct—Abolition of Hazareebagh Asylum		.....		.....		.....		9,000	.....			
		Total Lunatic Asylum ...		1,53,800		1,54,066		1,57,439		1,68,000	1,71,325		59,730	

GRANT 23.—MEDICAL SERVICES—*concluded.*

Numbers 1879-80.	Numbers 1880-81.	DETAIL.	Local estimate, 1880-81.		Accountant General's estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1878-79.		Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for five months, 1879-80.	EXPLANATORY REMARKS.
		SANITARY COMMISSIONER.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Sanitary Commissioner		18,000		18,000		18,000		18,000	15,162		8,234	
		Establishment.												
10	10	Clerks	6,060		6,060		6,060		6,060		6,192		2,597	
3	3	Servants	168		168		168		168					
		Temporary establishment	.....		.....		.....		.....		.....		.....	
				6,228		6,228		6,228		6,228	6,192		2,597	
		Contingent Charges.												
		Travelling expenses and allowances	3,000		3,000		3,000		3,000		3,000		500	
		Service postage stamps	260		260		260		260		153		42	
		Office expenses and miscellaneous	632		512		512		632		444		293	
		Freight paid in India	.....		.....		.....		.....		.....		.....	
				3,892		3,772		3,772		3,892	3,597		835	
		Total Sanitary Commissioner		28,120		28,000		28,000		28,120	24,951		11,666	
		Purchase of European publications		.....		.....		.....		.....	.....		22	
		CHEMICAL EXAMINER.												
		Salaries.												
1	1	Chemical assistant	840		840		840		840		1,582		660	
1	1	Civil hospital assistant	792		792		792		748				.....	Annual increment.
				1,632		1,632		1,632		1,588	1,582		660	
		Establishment.												
4	4	Clerks and servants		756		756		756		756	756		315	
		Supplies.												
		Medical stores		600		600		600		600	814		.....	
		Contingent Charges.												
		One-third freight on stores ...	.....		.....		.....		.....		33		.....	
		Service postage stamps	40		40		40		40		77		21	
		Miscellaneous	250		250		250		216		207		73	The following note appears in the departmental estimate:— "If our contingent allowances were increased, it would save indenting on England for many small things that can be made new at a very cheap rate. The average actuals of the last five years is Rs. 197." The meaning is not understood, except that it would appear that the Chemical Examiner appears to have chosen the more expensive of two ways open to him of obtaining the articles that he requires.
				290		290		290		256	317		94	
		Total Chemical Examiner ...		3,278		3,278		3,278		3,200	3,468		1,069	
		GRANTS FOR MEDICAL PURPOSES.												
		Grants to the following Hospitals and Dispensaries supported from private sources:—												
		Calcutta Native Hospitals and private Dispensaries.	30,366		30,366		30,366		30,366					
		Dacca Mitford Hospital	5,085		5,085		5,085		5,445					As estimated by the Civil Surgeon.
		Chyebassa Cole Hospital ...	140		140		140		140					
		Howrah General Hospital ...	4,760		4,760		4,760		4,760					
		Burdwan Dispensary	600		600		600		600		53,376		17,228	
		Midnapore ditto	444		444		444		444					
		Serampore ditto	600		600		600		600					
		Hirunpore ditto	.....		.....		.....		120					The Government grant will not be required.
		Moorshehabad ditto	540		540		540		540					
		Bankoora ditto	627		627		627		627					
		Irrixation Hospital, Dehree ...	300		300		300		300					
		Calcutta Lock-hospital	45,000		45,000		45,000		45,000		48,000		20,000	
		Howrah ditto	.....		.....		.....		.....		.....		.....	
		Cost of medical stores	9,962		9,962		9,962		9,861		970		.....	A slight increase under Mitford Hospital.
		Expenses during the prevalence of epidemics.	5,077		5,076		5,076		5,077		6,951		1,236	
										1,03,880	1,09,297		38,464	
		Total Grants for Medical purposes ...		1,03,501		1,03,500		1,03,500		1,03,880	1,09,297		38,464	

C. E. G.—Reg. No. 11492C—7-1-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND JANUARY 1880.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 1828C, dated the 15th November 1879, submitting the estimates of Receipts and Disbursements of the Medical Department for 1880-81.

The Accountant-General estimates the receipts of the Medical Department for 1880-81 at Rs. 1,63,000, against Rs. 1,71,000 the sanctioned estimate for the current year. The decrease is mainly under the heads of—

1. Fees and fines of the Medical College and Schools.
2. Sale proceeds of medical stores.
3. Value of medical stores to be recovered from charitable dispensaries.

The decrease (from Rs. 30,000 to Rs. 22,000) under (1) is owing to the decrease in the number of pupils in the Campbell, Cuttack, and Temple Schools. The decrease (Rs. 7,500) under (2) is due to the stoppage of the sale of quinine, and is nominal, the reduction in receipts being balanced by a reduction on the expenditure side, where Rs. 3,500 only are entered as the estimated cost of medicines supplied to Civil Surgeons for sale, against Rs. 11,000 the grant for the current year. Under (3) the Accountant-General has entered Rs. 1,500, against Rs. 8,000 the sanctioned estimate for the current year. It is explained that the recoveries on account of medicines supplied to charitable dispensaries are credited direct to the Military Department, and that the credits afforded to "Provincial" in 1877-78 were mainly of this character, and have since had to be written back. If, however, the recoveries on this account are all credited to the Military Department, it is not clear why any sum should appear under this head in the Provincial estimates. The estimate is passed, but the Accountant-General will be requested to furnish the details of the items for which this reduced provision is made.

2. The fluctuations in the estimated receipts under other heads are duly explained, and the Lieutenant-Governor accepts the Accountant-General's estimate as it stands.

3. The following table compares the Accountant-General's estimate of expenditure with the sanctioned grant for the current year:—

	Estimate, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.
Medical establishment	96,000	1,03,000
Vaccination	1,21,000	1,21,000
Medical College and Schools	2,44,574	2,41,000
Hospitals and dispensaries	4,84,255	5,04,000
Lunatic asylums	1,54,066	1,68,000
Sanitary Commissioner	28,000	28,120
Chemical Examiner	3,278	3,200
Grants for medical purposes	1,03,500	1,03,880
Add for rounding	327	.....
Total ...	12,35,000	12,72,200

4. *Medical Establishment.*—The Accountant-General's estimate under this head, compared with the grant for the current year, shows a decrease of Rs. 7,000. The decrease is mainly under the head of Cost of medicines supplied for sale, which, as explained above, is due to the stoppage of the supply of quinine and the substitution of the cinchona febrifuge in its place.

Under the sub-head "Travelling allowance" of the Surgeon-General, the local estimate of Rs. 500 is reduced by the Accountant-General to Rs. 200, on the ground that the Surgeon-General does not travel much. But as the changes now going on in the Medical Department may make it necessary for the head of

the department to visit the stations in the interior more frequently than has hitherto been the case, the Lieutenant-Governor would allow the Surgeon-General's estimate to stand. The Accountant-General's estimates under the other sub-heads are accepted, and the total grant under this head will be Rs. 96,300.

5. *Vaccination.*—The Surgeon-General estimates the expenditure under this head at Rs. 1,22,000. The Accountant-General reduces it to Rs. 1,21,000, the amount of the sanctioned grant for the current year. The Lieutenant-Governor in the Medical Department has already expressed his opinion that the details of the administration of the Vaccination Department are capable of much improvement. He has, however, deferred the reorganization of the department until he receives the report of the Medical Committee, to whom the whole subject has been referred. Meanwhile the Accountant-General's estimate of Rs. 1,21,000 is passed subject to the following remarks:—A sum of Rs. 38,717 has been provided for the salaries of Superintendents, against Rs. 35,800 the sanctioned grant for the current year. The increased provision, it is explained, has been made owing to the increase of pay of the Superintendents of Ranchi and Eastern District Circles. But as no increase has been sanctioned for the Superintendent of the Eastern Circle, the Accountant-General's estimate should be reduced under this head by Rs. 500. To round the total grant, a corresponding deduction may be made from the amount of probable savings.

6. *Medical College and Schools.*—Under this head a sum of Rs. 1,11,300 is entered on account of the salaries of Professors; against Rs. 1,05,000 the sanctioned grant for the current year. The increase of Rs. 6,300 is on account of the pay of the separate Professor of Physiology in the Medical College. The pay of the Professor has been fixed at Rs. 850 per mensem, which includes Rs. 300 provided in previous estimates for the Resident Surgeon who lectured on physiology. The increased provision ought therefore to have been (Rs. 550×12=) Rs. 6,600. The Accountant-General's estimate will accordingly be raised by Rs. 300. The Accountant-General's estimate under other sub-heads are accepted, and the total grant for Medical College and Schools will stand at Rs. 2,44,874.

7. *Hospitals and Dispensaries.*—Under this head the cost of medicines and instruments is estimated at Rs. 76,469, against Rs. 93,000 of the current year. The actuals of 1878-79 were only Rs. 71,718. But even this estimate seems large, as it has been decided in the Medical Department that all dispensaries should pay for their own European medical stores. To a few dispensaries money grants are being given to enable them to meet the new charge imposed upon them; but the total amount of these grants will be inconsiderable in comparison with the saving effected. The Accountant-General's estimate may safely be reduced to Rs. 70,000. The Accountant-General estimates the cost of country medicines at Rs. 4,428, against the departmental estimate of Rs. 4,363. Looking to the actuals of 1878-79 which amounted to Rs. 3,848, the Lieutenant-Governor would accept the lower estimate. The Accountant-General's estimates under other sub-heads are accepted, and the total grant for Hospitals and Dispensaries will stand at Rs. 4,77,721.

8. *Lunatic Asylums.*—Both the Surgeon-General and the Accountant-General estimate the salaries of Superintendents under this head at Rs. 13,979, against Rs. 28,417 the sanctioned grant for the current year. The grounds for a lower estimate are the abolition of the Hazareebagh Asylum and the reduction of the pay of the Superintendent of Asylums at the Presidency. The reduction in the estimate amounts to Rs. 14,438, whereas it ought to have been Rs. 11,065 only, as the following salaries, amounting to Rs. 17,352, will have to be provided for:—

		Rs.
Superintendent,	Bhowanipore and Dullunda	546
Ditto,	Moorshedabad, Patna, and Dacca at Rs. 250 each	750
Ditto,	Cuttack	150
	Per mensem	1,446
	Per annum	17,352

The grant for the next year will therefore be Rs. 17,352.

The Accountant-General's estimate for diet and clothing of inmates of asylums is Rs. 48,000, against the grant for the current year of Rs. 50,000. The decrease in the number of inmates, owing to the transfer of recovered criminal lunatics to jails when their previous history does not admit of their discharge, and the fact that harmless lunatics are not admitted if they have any friends able to take care of them, justify this reduction in the estimate.

The departmental estimate for raw materials for manufactures is Rs. 38,243, against Rs. 37,000 the grant for the current year. The actuals for 1878-79 were Rs. 39,030. The Accountant-General puts down Rs. 38,000 in round numbers for 1880-81, but points out that the estimated expenditure on raw materials exceeds the sale proceeds of manufactured materials. It appears, however, from the Administration Report on the Lunatic Asylums for 1878-79, that a portion of the manufactured materials is used in the asylums for the lunatics themselves, for which there is no corresponding cash return to be credited in the accounts. Thus the Dullunda and Patna Asylums used for asylum purposes more than Rs. 10,000 worth of goods manufactured by the lunatics in 1878. There is no ground for raising the estimate of receipts or reducing the expenditure on materials. The total grant for Lunatic Asylums will be Rs. 1,57,439.

8. The Accountant-General's estimates under the heads of *Sanitary Commissioner, Chemical Examiner, and Grants for medical purposes,* are accepted, and the grant under "Medical" for 1880-81 will stand as follows :—

				Rs.
Medical establishment	...	...	...	96,300
Vaccination	...	...	...	1,21,000
Medical College and Schools	...	...	...	2,44,874
Hospitals and dispensaries	...	...	...	4,77,721
Lunatic asylums	...	...	...	1,57,439
Sanitary Commissioner	...	...	...	28,000
Chemical Examiner	...	...	...	3,278
Grants for medical purposes	...	...	...	1,03,500
				12,32,112

or say in round numbers 12,32,000.

ORDER.—Ordered that a copy of this Resolution, and of the estimates, be forwarded to the Medical and General Departments of this Office, the Accountant-General, Surgeon-General, Bengal, Superintendent-General of Vaccination, and Sanitary Commissioner, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 4-8½.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 2nd January 1880.

C. E. O.—Reg. No. 11493C—7-1-80.

STATIONERY AND PRINTING BUDGET, 1880-81.

Bengal Provincial Services Budget Estimate of Receipts for 1880-81.

No. 2006C, dated Calcutta, the 20th December 1879.
Memo. by J. Westland, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

XX.—Stationery and Printing.

	Budget estimate, 1880-81.	Sanctioned estimate, 1880-81		Sanctioned estimate, 1879-80	Actuals, 1878-79	Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Remarks.
STATIONERY.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Sale of stationery	28,000		23,000	20,000	28,883	28,000	15,297	Estimated on actuals of the past year.
PRINTING								
Sale of Gazettes and other Publications								
Sale of books and lists of regular appeals	.. .	..		. .	5,378		144	
,, Excise Account forms	3,000	3,000			..		2,172	Forms introduced by the Board of Revenue
,, Calcutta Gazette	13,000	13,000		10,000	13,657		4,142	
,, Bengalee ditto	4,000	4,000		4,000	3,942		964	
,, Civil Lists	1,000	1,000		1,000	1,107		427	
,, Ooriya Gazette	...			.....	...		.	
,, Printed Acts	500	500		500	886		136	
,, Behar Gazette	50	50		500	25		63	Reduced with reference to actuals
,, Customs publications	26,000	26,000		27,000	27,534		5,764	According to the present list of subscribers
,, Miscellaneous publications	4,000	4,000		4,000	.... .		.....	Secretariat Press estimate. Nature of publication not stated, and no actual receipts appear in account
,, Police Gazette	150	150		.....	.		114	A new publication
Total .	51,700		51,700	47,000	52,529		13,926	
Other Press Receipts								
Miscellaneous	14,300		14,300	11,500	28,536		10,464	Secretariat Press figures with Rs 300 added for rounding.
Total Printing ..	66,000		[illegible]	58,500	81,065	67,000	24,390	
Grand Total ..	94,000		94,000	78,500	1,09,948	95,000	39,687	

Net increase in 1880-81, Rs 15,500.

Bengal Provincial Services Budget Estimate of Expenditure for 1880-81.

Grant 24.—*Stationery and Printing.*

	Budget estimate, 1880-81.	Budget estimate, 1879-80	Increase	Decrease	Sanctioned grants, 1880-81.	Actuals, 1878-79.	Regular estimate, 1879-80.	Actuals for six months, 1879-80	Explanatory Remarks
IMPERIAL	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Stationery Office at the Presidency ...		98,000							
Stationery purchased in the country ..	.	1,52,000	....			.			
Total Imperial .		2,50,000	. ..						
PROVINCIAL									
Stamps and stationery supplied from central stores .	6,41,000	5,64,000	... ..	. ..	6,41,000	5,95,616	6,34,000	.....	
Stationery purchased in the country—Provincial	98,350	94,000	.. .	....	98 350	93,114	95,000	47,227	
Government presses . .	2,24,250	2,21,000	. ..	. . .	2,24 [illegible]	2,31 893	2,29,000	1,27,141	
Printing at private presses	8,000	13,000	.	5,000	5,000	24,864	6,000	1,882	
Rents, rates and taxes ...	8 400	11,000		.	8 400	6,600	10,000	6,972	
Total Provincial ...	9,80,000	9,03 000	.	.. .	[illegible]	9,52,087	9,74,000	1,83,222	
LOCAL									
Printing at private presses—Local .	...	7,000		.. .					
Total Grant 24 .	.	11,60,000	..	... ..		. ...			

Net increase in 1880-81, Rs 77,000.

GRANT 24—STATIONERY AND PRINTING.

Numbers 1879-80.	Numbers 1880-81.	DETAIL.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		IMPERIAL.											
		STATIONERY OFFICE AT THE PRESIDENCY.											
		Establishment.											
60		Clerks	.....				28,634		.....				
39		Servants and others ...	.....				3,132		.....				
		Temporary establishment	.....				.....		.....				
				.....				31,766		.....			
		Contingencies.											
		Office expenses and miscellaneous ...	.....				25,000		.....				
		One-third freight on Europe stores ...	.....				6,000		.....				
		Cost of landing stationery packages ...	.....				5,000		.....				
		From Store Department	.....				26,500		.....				
				.....				62,500		.....			
		Postage Charges.											
		Service postage stamps						3,734					
		Total Stationery Office, &c. ...						98,000					
		Stationery purchased in the country ...						1,52,000					
		PROVINCIAL.											
		Stamps and stationery supplied from central stores		6,41,000		6,41,000		5,64,000		5,95,816	6,34,000		The cost of stamps will be greater this year, owing to extra issues of English manufactured stamps in lieu of country manufactures, which have been recalled from the treasuries. Five per cent has been added for 1880-81 consequent on the steady increase of issues. A separate explanation is appended for Stationery.*
		STATIONERY PURCHASED IN THE COUNTRY—PROVINCIAL.											
		Stationery purchased in several Departments.											
		Land Revenue	17,062		17,062		17,000		18,092			10,230	
		Excise	3,137		3,137		3,000		2,881			1,348	Larger requirements by the introduction of the outstill system.
		Law and Justice	.....		.....		.....		.....			19,740	Creation of two new Judgships and additional moonsifees.
		Civil and Sessions Courts...	44,408		44,408		44,000		39,205			578	
		Small Cause Court	1,100		1,100		14,000		1,128			5,746	A round sum transferred from Law and Justice this year.
		Criminal Courts	13,832		13,832		16,000		11,366			9,605	Based on the actuals of the past three years.
		Police	18,811		18,811		.....		20,352				
		Total Stationery purchased in the country—Provincial		98,350		98,350		94,000		93,114	95,000	47,227	
		GOVERNMENT PRESSES.											
		BENGAL SECRETARIAT PRESS.											
		Salary.											
		Superintendent		10,840		10,840		10,360		14,434		5,040	
		Establishment											
		Clerks, printers, and examiners ...											
		Readers and copy-holders .											
		Compositors and distributors					1,23,000		85,610			23,622	
		Pressmen	1,25,000		1,25,000								
		Servants and others					.....		8,575				
		Overtime of the establishment ...					.. ...		31,164			14,599	
		Piece-hand establishment					.....		56,563			33,338	
				1,25,000		1,25,000		1,23,000		1,31,712		71,559	
		Supplies											
		Cost of materials and stock .	...	6,000		6,000	.....	6,000		13,130		6,545	

* The Superintendent estimates as follows :—

	Rs.		Rs.
Actuals, 1878-79	4,97,597	Probable estimate of 1879-80	6,05,456
Eight months of 1879-80 ..	4,03,644	Estimate of 1880-81	6,35,500

And then he remarks as follows :—

The *actual* expenditure in Bengal for 1878-79 was Rs. 4,97,597-5-6, or an increase of about Rs. 50,000 over the *estimate* for that year. This increase is due to the inclusion subsequently in 1878-79, of the Opium, Marine, Public Works, Ecclesiastical, and Provincial State Railway Departments which were separately accounted for when the estimate for 1878-79 was prepared. In the actual expenditure is included Rs. 2,62,705 cost of stationery supplied to the Superintendent of Government Printing, Bengal. The demand for printing paper in Bengal seems to be on the increase. As to the estimate of expenditure for 1880-81 (Rs. 6,35,500), it must be borne in mind that hitherto the *entire* cost of stationery was not given, because only the invoice cost plus 10 per cent for charges were taken in reckoning the price. This is manifestly an insufficient percentage of charges, because 25 per cent should at least be added for exchange (which is surely a charge), whereas the present estimate actually covers all charges up to delivery at this store. This alone must cause an excess over the previous year's figures.

It is clear therefore that he has been adding 25 per cent to the charges as between Provincial and Imperial on account of exchange. This may be quite right (though it is certainly excessive), if the question was what the stationery really cost Government in rupees, and may if necessary be considered in making realisations from Local Funds and others who pay in cash But it has nothing to do with the question of adjustment between Provincial and Imperial, which should continue to be calculated in the old way The estimate should I think be based on 1878-79 actuals, and put down at Rs. 5,00,000.

To this is added Rs. 1,41,000 for stamps.

J. WESTLAND,

Accountant-General, Bengal

166.

GRANT 24.—STATIONERY AND PRINTING—*concluded.*

DETAIL.	Budget estimate, 1880-81.		Sanctioned grants, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate 1879-80.	Actuals for six months, 1879-80.	EXPLANATORY REMARKS.
GOVERNMENT PRESS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BENGAL SECRETARIAT PRESS—*contd.*											
Contingent Charges.											
Service postage stamps	9,000		9,000		9,000		16,406				
Contingencies	8,000		8,000		8,000					7,724	
Freight paid in India	.....		.....		.....		3				
		17,000		17,000		17,000		16,409			
		1,58,840		1,58,840		1,56,360		1,75,685		90,866	
PRESIDENCY JAIL PRESS.											
Salary.											
Superintendent											
Establishment.											
Overseers, readers, instructors and distributors	7,980		7,980		8,220						
Engineer	360		360		360						
Clerks	720		720		720		8,990			6,528	
Servants	252		252		252						
Overtime of the establishment ...	4,688		4,688		4,448						
Extra and temporary establishment ...	.....		.....		.....						
		14,000		14,000		14,000		8,990		6,528	
Contingent Charges.											
Block and plant	10,000		10,000		6,000		16,203				
Petty construction and repairs ...	.....		.....		.....					15,777	
Contingencies	12,040		12,040		12,040						
		22,040		22,040		18,040		16,203			
		36,040		36,040		32,040		25,193		22,305	
Government Publications.											
Behar Gazette	5,000		5,000		5,000		6,592		.....	2,347	
Ooriya ditto	2,000		2,000		2,000		1,955		.....	870	
Customs publications	22,370		22,370		25,600		22,461		.....	10,753	According to the present contract rates, and saving of Rs. 60 per mensem drawn by a former Superintendent.
Printing charges at Government Press, Allahabad.	.....		.....		.....		7		.....	.....	
		29,370		29,370		32,600		31,015	.....	13,970	
Total Government Presses ...		2,24,250		2,24,250		2,21,000		2,31,893	2,29,600	1,27,141	
PRINTING AT PRIVATE PRESSES.											
Land Revenue	2,500				7,231		2,921		.....	125	
Excise	300				535		414		.....	.....	
Assessed Taxes	1,000				.....		565		.....	633	Estimated on actuals. The expenditure is chiefly in Orissa.
Customs	50				.....		90		.....	30	
Salt	250				1,341		452		.....	.....	
Stamps	.....				.....		45		.....	.....	
Administration	.....				100		782		.....	99	Nothing estimated for next year, the present provision is for Commissioner, Cuttack.
Minor Departments	.....				.....		.....		.....	.....	
Law and Justice	400				1,192		152		.....	52	
Jail	.....				.....		7		.....	7	
Registration	100				.....		153		.....	28	
Police	1,650				300		572		.....	761	Includes provision for pounds.
Education	500		5,000		.....		769		.....	76	According to actuals; only Rs. 60 for Sanscrit College, estimated by the Director of Public Instruction.
Ecclesiastical	.....				.....		.....		.....	.....	
Medical	200				256		144		.....	39	
Miscellaneous	484				71		568		.....	.....	Many unforeseen expenditure
Gazetteer of Bengal	.....				.....		16,488		.....	.....	
Pound Fund	.....				1,714		702		.....	.....	Transferred to Police.
Ferry Fund	.....				260		.....		.....	.....	Ditto to Public Works.
Wards' and Attached Estates	450				.....		40		.....	32	
Public Works	116				.....		.....		.....	.....	For ferries.
Total Printing at Private Presses ...		8,000		5,000		13,000		24,864	6,000	1,882	
RENTS, RATES, AND TAXES.											
Office rents	8,400			8,400	11,000		6,600		10,000	6,972	Smaller godown accommodation will suffice for storing stationery.
LOCAL.											
Printing at Private Presses—Local.											
District Road Fund	.....				5,000		.....				
Zemindary Dâk Fund	.....				1,000		.....				
*Wards' and Attached Estates** ...	.....				1,000		.....				
Total Printing at Private Presses—Local ...						7,000					

167

District details of amount provided in the Budget Estimate of 1880-81 *for printing at Private Presses.*

	Land Revenue.	Excise.	Assessed Taxes.	Customs.	Salt.	Wards' Estates.	Law and Justice.				Police.	Education.	Medical.	Public Works.	Miscellaneous.	Total.
							Civil and Sessions Courts.	Criminal Courts.	Small Cause Courts.	Registration.						
Cuttack	130	100	...	50	...	...	...	...	150	...	...	...	...	...	...	430
Balasore	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100
Pooree	2,000	150	...	...	236	...	...	...	...	...	...	...	...	...	...	2,386
Shahabad	100	25	...	...	...	...	...	...	...	...	...	...	...	...	...	125
Dinagepore	...	...	...	...	...	...	20	...	...	...	...	...	...	...	...	20
Furreedpore	...	...	...	...	...	...	10	...	...	...	...	...	...	...	...	10
Hooghly	...	...	...	...	...	...	30	...	...	...	...	...	...	...	...	30
Mymensingh	...	...	...	...	...	...	100	...	...	...	...	...	...	...	...	100
Moorshedabad	...	...	...	...	...	...	20	...	...	...	...	...	...	...	...	20
Patna	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...	25
Pounds	...	...	...	...	...	...	...	...	...	...	1,345	...	...	...	...	1,345
Ferries	...	...	...	...	...	...	...	...	...	...	...	...	...	116	...	116
Director of Public Instruction	...	...	...	...	...	...	...	...	...	...	...	60	...	...	...	60
Inspector-General of Police ...	...	...	...	...	...	...	...	...	...	...	300	...	...	...	...	300
Wards' Estates	..	...	...	...	...	445	...	...	...	...	...	...	...	...	...	445
Miscellaneous (no details) ...	...	...	1,000	...	...	...	...	...	...	100	...	440	200	...	484	2,224
For rounding	170	25	...	...	14	5	45	...	...	...	5	...	...	...	...	264
Total ...	2,500	300	1,000	50	250	450	250	...	150	100	1,650	500	200	116	484	8,000

C. E. G.—Reg. No. 11355—2-1-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH DECEMBER 1879.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2006C, dated 20th December 1879, submitting the annual estimates of receipts and expenditure under Head XX, "Stationery and Printing," for the year 1880-81.

RECEIPTS.

The Accountant-General has estimated the receipts at Rs. 94,000 for 1880-81, against Rs. 78,500 for 1879-80 and Rs. 1,09,948 the actuals of 1878-79. Of the increase of Rs. 15,500 in the estimate for next year, as compared with that for the current year, Rs. 8,000 is under the head "Stationery" and Rs. 7,500 under the head "Printing." The explanations of increase and decrease in particular items are given in the explanatory remarks attached to the estimate, and the Lieutenant-Governor accepts the Accountant-General's figures.

EXPENDITURE.

2. The Accountant-General has estimated the expenditure at Rs. 9,80,000 for 1880-81, against Rs. 9,03,000 for 1879-80, and Rs. 9,52,087 the actuals of 1878-79.

The following are the details for each of the heads of this estimate:—

	1880-81.	1879-80.
Stamps and stationery supplied from central stores	6,41,000	5,64,000
Stationery purchased in the country ...	98,350	94,000
Government presses	2,24,250	2,21,000
Printing at private presses	8,000	13,000
Rents, rates, and taxes	8,400	11,000
Total ...	9,80,000	9,03,000

3. The Superintendent of Stationery has estimated the expenditure for stationery only, at Rs. 6,35,500 for 1880-81. This increased provision is made on account of the increasing demand for printing paper, and also to cover the charge on account of exchange, which has hitherto not been included. The Superintendent adds 25 per cent on account of the latter charge. The Accountant-General considers this excessive, and says that though this charge may be properly taken into account when realizing from local funds the cost of stationery supplied, it has no bearing on the matter of adjustment between Provincial and Imperial accounts. The Accountant-General therefore reduces the estimate to five lakhs. This reduction is approved by the Lieutenant-Governor, and the estimate for "Stamps and Stationery supplied from central stores" will stand at Rs. 6,41,000 for 1880-81, as entered by the Accountant-General. Recoveries from local funds on account of stationery should in future represent the whole cost to Government, including loss by exchange.

4. Under the head "Printing at private presses," the Accountant-General has estimated the expenditure at Rs. 8,000 for 1880-81, against Rs. 13,000 for 1879-80. But as Pound and Ferry forms are printed and supplied by the Superintendent of Stationery, and as the printing of papers at private presses should be discontinued, except in the Orissa Division, the Lieutenant-Governor would pass only Rs. 5,000 under this head for next year.

5. The Accountant-General's estimates under the other heads are accepted.

6. The estimate of expenditure for 1880-81 as now sanctioned will therefore stand as follows:—

	Rs.
Stamps and stationery supplied from central stores ...	6,41,000
Stationery purchased in the country	98,350
Government presses	2,24,250
Printing at private presses	5,000
Rents, rates, and taxes	8,400
Total ...	9,77,000

ORDER.—Ordered that a copy of this Resolution and of the estimates be forwarded to the Accountant-General, to the Inspector-General of Jails, Inspector-General of Police, to the Public Works Department of this Government, to the Board of Revenue, and to all Departments of this office, and to the Superintendent of Government Printing, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

No.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th December 1879.

C. E. G.—Reg. No. 11356—31-12-79.

BUDGET ESTIMATES, MISCELLANEOUS DEPARTMENTS, 1880-81.

No. 2040C, dated Calcutta, the 24th December 1879.
Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GOVERNMENT OF BENGAL, CIVIL ESTIMATES.

From 1*st April* 1880 *to* 31*st March* 1881.

23.—MISCELLANEOUS.

REVENUES AND RECEIPTS.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
UNCLAIMED DEPOSITS	.....	6,00,000	.....	6,00,000		6,00,000	.....	6,47,700	6,00,000	24,718	
REVENUE RECORD-ROOM RECEIPTS.											
Record searching fees	25,000		25,000		25,000		26,991			13,880	
Sale of Forms A and B	1,600		1,600		1,300		1,702			733	
Record copying fees	56,400		56,400		53,700		59,414			31,622	Increased with reference to actuals.
Miscellaneous	1,000		1,000		1,000		1,246			3,281	
Total ...	.....	84,000	.....	84,000	.....	81,000	.....	89,353	95,000	49,516	
Land Registration Fees.											
Fees under Act VII of 1876	.....	16,000		16,000		11,000	29,994			15,989	
Grain by exchange on provincial transactions	.....	300	.....	300		300	188		500	313	
Sale of stores and materials	.....	22,000	.....	22,000		22,000	28,612		22,000	13,496	
Rent.											
Circuit-houses	6,500		6,500		6,800		5,511			3,237	
Lands ... ... }	2,000		2,000		900		2,616			1,297	Ditto ditto.
Other buildings ... ... }											
Total ...	.....	8,500	.....	8,500	.....	7,700	.....	8,127	8,000	4,534	
MISCELLANEOUS FEES, FINES, AND FORFEITURES.											
Marriage fees	50		50		50		449			8	
Fees for registration of copyright under section 18, Act XXV of 1867	100		100		100		64			48	
Partition fees	5,000		5,000		.....		.....			3,713	Estimated with reference to the probable receipts of the present year. No local figures received.
Naturalization fees ... ... }	1,850		1,850		1,000		{ 250			} 4,281	Increased on actuals of the past two years. A large portion of the present year's credit will have to be transferred to another head.
Other items ... ... }							2,922				
		7,000		7,000		1,150		3,685	7,000	8,050	
MISCELLANEOUS RECEIPTS.											
Fees and fines of Revenue Courts ...	12,000		12,000		6,000		12,514			11,362	Increased with reference to the actuals of the past and present years.
Survey expenses and charges for advertising sale of waste lands ...	2,500		2,500		1,900		6,680			1,436	
Receipts from Darjeeling Tonga and Cart service	.....		12,000		36,780		.....			28,666	Nothing entered for next year, as it is presumed that the Tonga service will be replaced by the tramway now under construction.
Recoveries from Local Funds towards cost of controlling and account offices	57,000		57,000		7,000		2,749			607	According to the new arrangement for making recoveries from Local Funds under orders of the Government of Bengal, No. 845T, dated 10th November 1879.
Cash recoveries of previous years ...	12,000		12,000		12,000		9,975			2,415	
Recoveries of law charges other than in pauper suits	26,720		26,720		18,000		799			327	Local figures. They seem much over-estimated.
Agency and departmental charges on stores to Native States, &c. ...	.....		.....		100		.....			.....	
Sale of elephants' tusks	580		580		200		.....			.....	Local figures, stated to be based on the actual receipts of 1878-79, but which have not been shown separately in the treasury cash accounts.
Fees for survey of tea lands in Darjeeling	.....		.....		.....		.....			7,366	There have been no receipts under this head in Darjeeling. The amount credited is the collections of past years in Julpigoree hitherto kept under deposits.
Recoveries from Wards' Estate and Local Funds for business conducted by the Legal Remembrancer ...	20,000		20,000		.....		3,334			9,439	Shown as a deduction from the head of "Law offices," Grant 17, Law and Justice, in the budget estimate for this year.

GRANT 23.—MISCELLANEOUS—*continued.*

REVENUE AND RECEIPTS.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	REMARKS.
MISCELLANEOUS RECEIPTS—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Value of mathematical stores returned	2,000		2,000		.....		2,101			133	Included under "Other items" in previous years.
Other items	50,300		50,300		50,000		66,883			74,174	There is a special recovery this year of about Rs. 23,000 from Chittagong Municipality. Unexpended Government grant and other large credits will have to be written back.
Sundry receipts, circuit-house	700		700		600		824			219	
Ferries	.....		.....		1,000		.....			.....	Transferred to Public Works.
General management of Wards' and Attached Estates ..	1,000		1,000		4,000		1,511			578	Entered with reference to actuals. The estimate for the present year is for percentage on collections incorrectly shown as miscellaneous.
Encumbering-ground	400		400		.....		352			237	
		1,85,200				1,37,580		1,07,522			
				1,07,200					1,07,500	1,36,949	
Total ...		9,23,000		9,35,000		8,60,730		9,15,181	9,00,000	2,53,515	

Net increase in 1880-81,—Rs. 62,270.

Government of Bengal, Civil Estimate.

From 1st April 1880 to 31st March 1881.

29.—Miscellaneous.

Expenditure.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations		2,500		2,500		2,500		2,989	1,000	410	
Rewards for proficiency in oriental languages and allowance to Language Examination Committee ...		6,000		6,000		6,000		4,540	6,000	3,500	
Special Commissions of Enquiry.											
Snake Commission	.....				.....		2,613			.....	
Medical Expenditure Commission ...	.....				.....		4,427			2,490	I am not aware of any Commission that it will be necessary to make provision for next year.
Famine Commission	.....				.....		299			.....	
Excise Commission	.....				.....		129			.....	
Rent Revision Committee	.....				.....		.....			315	
								7,468			
	.....	.....			.....	.....			4,000	2,805	
Allowance to Civil Servants out of employ		1,500		1,500		1,500		446	1,000	435	
Destruction of Wild Animals.											
Rewards for the destruction of wild animals	24,000		24,000		18,500		21,393			13,267	Larger amounts asked for by local officers.
Rewards for the destruction of venomous snakes	6,000		4,000		6,500		4,318			1,909	
		30,000		28,000		25,000		25,711			
									30,000	15,176	
Cost of Books and Publications.											
Cost of books under Act XXV of 1867...	4,500		4,500		4,500		3,943		.....	2,053	
Other books and publications	1,000		1,000		1,000		1,556		.....	311	
		5,500		5,500		5,500		5,499			
									5,000	2,364	
Charges on account of European Vagrants.											
Salary of Governor of the Workhouse	600		600		.....		119		.....	300	Sanctioned in letter from Government of Bengal, No. 1175, dated 3rd July 1878. The Commissioner of Police has also estimated for pay of two warders at Rs. 5 each under the rule contained in orders of the Government of India in the Home Department, No. 1586, dated 29th August 1878, but I have not brought it forward in the absence of any order making it a Government charge.
Subsistence allowance to vagrants ...	750		750		500		732			229	Increased with reference to actuals.
Charges for deportment of vagrants ...	3,500		3,500		3,500		3,813			1,104	
Contingencies	50		50		.....		28			.....	
Khorasani and other vagrants (not Europeans)...	.....		.....		.....		191		.....	2	
		4,900		4,900		4,000		4,883			
									4,000	1,635	
Donations for Charitable purposes.											
Maintenance of strangers and indigent persons	1,000		1,000		2,000		1,038			308	Reduced with reference to actuals.
Charges on account of shipwrecked mariners	200		200		200		41			227	
Diet to insane persons	1,000		1,000		1,600		539			301	Smaller requirements by local officers.
Burial of paupers	700		700		700		586			191	
Support of pilgrims	100		100		160		12			10	
District Charitable Society	14,400		14,400		14,400		14,400			7,200	
Payment to Governors of Free School for rent of Old Court House premises	10,240		10,240		10,240		10,240			5,120	
Donation to Calcutta Female Nurses' Institution	8,400		8,400		8,400		8,400			4,200	
Grant-in-aid to the Lady Canning Home for Training Nurses	2,400		2,400		2,400		2,400			1,200	
Maintenance of famine orphans ...	20,000		17,500		22,000		19,255			8,465	Number of orphans gradually decreasing.
		58,440		56,000		62,100		56,911			
									54,000	27,232	
Rents, Rates, and Taxes.											
Assessment on Government buildings	.....	1,60,000		1,60,000		1,67,380		1,37,165	1,40,000	69,925	Assessments on the Indian Museum building transferred to Imperial. The suspension of house cess in the mofussil is more than counterbalanced by increased rates and revision of assessments in various districts. District details appended.
Miscellaneous and unforeseen charges.											
Tonga Dák Service on the Darjeeling and Silligoree Road	.....		6,000		35,577		.....			13,209	Nothing entered for next year, as it is presumed that the tramway will be working by that time.
Rent and repairs of encamping grounds	500		500		400		188			248	Expenditure hitherto shown under the Encamping Ground Grazing Fund will now come under this head.
Cutting jungle	1,075		1,075		1,575		394			150	
Purchase of Port Canning debentures from private parties	.....		.....		.....		.....			9,123	
Experimental cultivation of Tobacco and Rhea grass	.....		.....		.....		.....			65	
Famine charges	.....		.....		.....		5,052			.....	
Other miscellaneous charges	25,625		10,625		19,545		26,594			8,280	
									50,000		
		27,200		27,200		57,097		32,228		31,075	
									2,95,000		
Deduct						3,31,077				1,53,657	
						77					

29.—Miscellaneous—*continued.*

Expenditure.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Budget estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Actuals for six months, 1879-80.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Petty Provincial Establishments.											
Circuit-house Establishment.											
Establishment	380		380		Included under Grant 16—Administration.		530			824	Transferred from Administration under orders of Comptroller-General, No. 1240, dated 29th September 1879.
Cost of furniture	1,619		2,019				4,073			1,033	
Repair of furniture	682		682				.....			43	
Weeding and cleaning gardens... ...	345		345				2			354	
Ground rent	371		371				.....			203	
Miscellaneous	368		368				.....			10	
Postage stamps	.....		.....				160			368	
Petty construction and repairs	1,235	5,000	1,235	5,400				4,774	5,000	2,835	
Revenue Record-room Charges.											
Remuneration to copyists	46,000		46,000		Included under Grant 4—Land Revenue.		46,152			26,891	Transferred from Land Revenue under orders of the Comptroller-General, No. 1240, dated 29th September 1879.
Contingencies	15,000	61,000	15,000	61,000			17,039	63,191	65,000	7,460	
										34,351	
Grand Total ...	.....	3,62,040	.....	3,58,000	.....	.....	.....	3,45,805	3,65,000	1,90,843	

Net increase in 1880-81—Rs. 31,040.

174

Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1880-81.

	Budget Estimate, 1880-81.		Sanctioned Estimate, 1879-80.		Remarks.
	House rate on Government buildings.	Police, lighting, and water rates.	House rate on Government buildings.	Police, lighting, and water rates.	
Calcutta Municipality.	Rs.	Rs.	Rs.	Rs.	
High Court of Judicature	8,400	6,720	8,400	6,720	
New Opium Godowns	1,920	1,536	1,920	1,536	
Stamp and Stationery Offices	1,800	1,440	1,800	1,440	
Customs House	8,000	6,400	8,000	6,400	
Dhooney Office	60	48	60	48	
Board of Revenue, Lower Provinces	960	768	960	768	
Madrassa College	720	576	480	384	Revised assessment.
Bengal Secretariat, Judicial Department	960	768	5,700	4,608	The figures for 1879-80 included in Indian Museum.
Ditto, Revenue ditto	720	576	720	575	
Bethune Hindu Female School and residence	408	326	408	326	
Court of Police and Honorary Magistrate	480	.....	480	421	Police, &c., rates not drawn.
Writers' Buildings	4,626	2,536	4,626	2,406	Police, &c., rates short-estimated for 1879-80.
Medical College	1,800	1,440	1,800	1,440	
Colootollah Branch School	180	144	180	144	
Hare School	300	240	300	243	
Medical College Hospital	2,160	1,728	2,160	1,728	
Presidency College (Hindu School)	960	768	960	768	
New Presidency College	840	672	840	672	
Kidderpore Parsonage	180	198	180	144	Ditto ditto.
Government Timber Yard	1,200	960	1,200	960	
Civil Architect's Department	240	192	240	192	
Calcutta Court of Small Causes	2,400	1,920	2,400	1,920	
No. 13, Wood Street	206	164	205	124	The police, &c., rates were calculated on a lower assessment last year.
	39,520	30,120	44,079	33,964	
Total ...	69,640*		78,043		
Suburban Municipality.					
Sealdah Suburban Police Court	154		108		
Dullunda Native Lunatic Asylum	748		630		
Presidency General Hospital	1,353		1,725		
Surgeons' quarters, ditto	438		360		
St. James' Parsonage premises	161		113		
Sealdah tenanted house	107		72		
Bhowanipore European Lunatic Asylum	438		360		
Alipore Jail Hospital, now Reformatory School	393		157		
Ditto ditto, premises	1,353		1,125		
Ditto Superintendent's residence	438		360		
Ditto Manufactory	502		414		
Sunderbun Commissioner's office	88		57		
Ditto Deputy Collector's office	64		38		
District School Committee rooms	33		19		House service rates under Act VI (B.C.) of 1878 distributed under the different buildings. This year it was entered in one sum at foot of the estimate.
24-Pergunnahs Magistrate's office	238		180		
Alipore Suburban Police Court	132		90		
24-Pergunnahs Deputy Collector's office	238		180		
Ditto Collector's office	160		112		
Belvedere House	1,078		900		
Lieutenant-Governor's Cavalry Stable	107		72		
Kidderpore Dockyard	3,703		3,195		
Ditto Superintendent's residence (now Master Attendant's Office)	238		180		
24-Pergunnahs Judge's Court	493		405		
Manicktollah Distillery	427		427		
Kidderpore Distillery	338		338		
Campbell Medical School and Hospital	638		1,686		
Superintendent, Campbell Medical School	183		135		
Registrar of Assurances	132		90		
Police Inspector's residence	39		23		
24-Pergunnahs Lock-up building	73		45		
Alipore Observatory	107		72		
Sealdah Court of Small Causes	238		180		
Government Remount Stables	73		45		
Alipore Clothing Agency	803		810		
Ditto ditto godowns	183				
Cossipore Gun Foundry	3,950		1,800		
Rifle Shell Manufactory			1,370		
Garrison Hospital premises	2,078		1,800		
24-Pergunnahs Police Barrack and Hospital	118		81		
Honorary Magistrate's Court	73		.....		
Late Suburban Municipal Commissioners' office	132		.....		This building is unoccupied at present.
Calcutta and South-Eastern State Railway	693		.....		Not estimated this year.
Rates under Act VI (B.C.) of 1878	.....		2,021		Distributed amongst the different buildings.
Total ...	22,170		21,775		
Howrah Municipality.					
Salt chowkee (thatched hut)	2		3		
,, golahs, Sulkeah	15,009		15,010		
Police Lines	271		234		Increase for house service under Act VI (B.C.) of 1878.
Bar Library (Old Post Office)	20		20		
Kutcherry buildings	1,167		924		Ditto ditto.
Magistrate's dwelling-house	344		344		
Government school	344		172		Ditto ditto.
Jail	446		493		
Pucca houses leased out (lands of the above buildings) ...	31		29		Buildings dismantled.
Chur lands on Howrah Ghât road	269		269		
Total ...	17,903		17,498		

* Note.—The rates for next year not having been yet fixed by the Corporation these figures are liable to modification.

Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1880-81—continued.

	Budget Estimate, 1880-81.		Sanctioned Estimate, 1879-80.		Remarks.
	House rate on Government buildings.	Police, lighting, and water rates.	House rate on Government buildings.	Police, lighting, and water rates.	
	Rs.	Rs.	Rs.	Rs.	
Bhagulpore	3,061		1,090		The increase is owing to the rate calculated at 8 per cent.
Monghyr	998		1,320		House cess discontinued.
Purneah	1,165		1,200		Ditto ditto.
Doomka	56		33		Revision of assessment in the Deoghur Municipality.
Maldah	352		345		Increase due to the erection of new buildings.
Burdwan	2,882		2,091		Abolition of the Civil Jail at Burdwan and excise distillery at Sonamookee.
Bankoora	1,326		1,302		Revision of assessment in Bishenpore Municipality.
Beerbhoom	323		374		Suspension of Road and Public Works Cess.
Hooghly	1,196		1,198		
Midnapore	2,883		2,803		Revision of assessment and erection of new buildings.
Chittagong	1,710		1,763		Suspension of Road and Public Works Cess.
Noakholly	458		553		Reduction of assessments.
Tipperah Hills	12		12		
Cuttack	1,017		1,621		Suspension of house cess.
Balasore	1,103		1,402		Ditto ditto.
Pooree	295		296		
Dacca	2,303		2,290		Rate of taxation raised in the Manickgunge Union.
Backergunge	1,289		1,283		
Furreedpore	672		645		Addition of four new buildings to the list.
Mymensingh	1,286		1,321		Abolition of distillery building.
Tipperah	1,404		1,500		Sudder distillery buildings sold off.
Nuddea	1,835		1,891		Reduction of tax in Bongong sub-division.
Jessore	939		1,265		Suspension of house cess.
24-Pergunnahs	971		1,629		Transfer of Kidderpore and Manicktolla distilleries to the head Suburban Municipality.
Moorshedabad	3,412		2,967		Some new buildings and enhancement of assessments in Jangipore.
Patna	4,166		4,253		Some distillery buildings sold.
Gya	946		885		Increase due to certain new buildings.
Chumparun	260		260		
Sarun	825		834		Abolition of distilleries.
Shahabad	1,138		1,112		Some new buildings in the district and revision of assessment.
Mozufferpore	1,197		1,197		
Durbhunga	395		505		Suspension of house cess.
Rajshahye	535		496		Enhancement of Circuit-house Tax.
Rungpore	378		366		Increase owing to the erection of a new building.
Dinagepore	1,349		1,315		Revision of assessments.
Pubna	820		850		Reduction of tax on circuit-house.
Bogra	465		459		
Darjeeling	1,799		1,087		Revision of assessment and rate raised from 5 to 7½ per cent.
Julpigoree	420		656		Suspension of house cess.
Lohardugga	586		639		Ditto ditto.
Hazareebagh	535		975		Municipal Act not extended to the Military Cantonments and suspension of house cess.
Manbhoom	780		1,063		Suspension of house cess.
	50,308		50,064		
Grand Total ...	1,60,021		1,67,380		

C. E. G.—Reg. No. 11556C—130—13-1-80.

176.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH JANUARY 1880.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2040C, dated the 24th December 1879, submitting the estimates of receipts and disbursements under Miscellaneous for 1880-81.

RECEIPTS.

The estimate now submitted by the Accountant-General does not include the receipts of the Medical and Printing Departments, nor those of the Botanical Garden and Cinchona Plantations hitherto shewn under this head. In accordance with the new classification adopted by the Government of India, the former have been included under separate heads, and the latter under the head of Minor Departments. The emigration fees, which were also hitherto shown under Miscellaneous, have now been included under Minor Departments. On the other hand, the Record-room receipts, including the Copying Fee Fund and the Land Registration fees which were hitherto shewn under Land Revenue, have been transferred to this head.

2. The Accountant-General estimates the receipts for 1880-81 under all the heads included under this head at Rs. 9,07,000, against the sanctioned grant of Rs. 8,60,730 for the current year, and actual receipts amounting to Rs. 9,51,181 in 1878-79.

3. *Miscellaneous Fees, Fines and Forfeitures.*—Under this head the Accountant-General estimates the receipts from Partition fees at Rs. 5,000. The formation of the Partition of Estates Fund was sanctioned in Government order No. 617-19—247LR, dated the 7th March 1879. The receipts during the first six months of the current year have amounted to Rs. 3,713. The Accountant-General's figure is accepted.

4. *Miscellaneous receipts.*—No receipts have been shewn in this estimate from the *Darjeeling Tonga and Cart service*, and no expenditure has been provided for *per contra*, as it is presumed that the tonga service will be replaced by the tramway now under construction. But as the tramway is not likely to be completed before the end of June 1880, some provision is necessary for the expenditure for the first three months of the ensuing year, and there should also be a corresponding entry under receipts. Looking to the actuals of the current year, the receipts for the three months may be safely put down at Rs. 12,000.

Recoveries from local funds towards cost of controlling and account offices have been estimated at Rs. 57,000 in accordance with the new arrangement sanctioned in Government order No. 845T, dated the 10th November 1879, for making such recoveries. The sum of Rs. 57,000, estimated in the above order, included the "Four-anna rate" on Wards' and Attached Estates, which should have apparently been separately shown along with the Wards' rate-receipts in the estimate of Provincial rates, but as they have not been thus shewn, the whole amount may in this estimate be allowed to stand, but care should be taken that in future estimates and accounts a proper distinction between these recoveries is maintained.

Recoveries of law charges other than in pauper suits have been estimated by the local officers at Rs. 26,720, against Rs. 18,000 the sanctioned grant for the current year. With reference to the actuals of 1878-79, which amounted to Rs. 799, and of the first six months of the current year, Rs. 327, the Accountant-General considers that the receipts for 1880-81 have been over-estimated by the local officers. The actual recoveries in 1877-78 were Rs. 26,529, and in 1876-77 Rs. 39,810. Probably the small receipts shewn

under this head for 1878-79 are owing to some wrong adjustment, receipts which ought properly to have been shewn under this head having been included under some other head of accounts. In the estimate for 1879-80 the actual recoveries of the first six months of 1878-79 were shown as Rs. 877; but in the present estimate the receipts of the whole year have been put down at Rs. 799 only. In the absence of any explanation on the subject, the Lieutenant-Governor would accept the local estimate of Rs. 26,720.

A sum of Rs. 20,000 has been entered as the estimated receipts from *Recoveries from Wards' estates and local funds for business conducted by the Legal Remembrancer.* In the civil estimate for the current year, the grant for law officers was Rs. 2,77,000, but the contribution from Imperial Funds was fixed at Rs. 2,57,000, the balance being recoverable from Wards' estates. The Accountant-General has accordingly entered this amount in the present estimate, which is accepted.

5. The Accountant-General's estimates of receipts under other heads are accepted, and the total receipts under Miscellaneous will stand at Rs. 9,35,000.

6. The following table compares the Accountant-General's estimate of expenditure for 1880-81 under all the heads included in this estimate with the sanctioned grant for 1879-80 :—

	Accountant-General's estimate, 1880-81.	Sanctioned grant, 1879-80.
	Rs.	Rs.
Travelling allowance to covenanted and uncovenanted officers attending examinations ...	2,500	2,500
Rewards for proficiency in oriental languages, and allowance to Language Examination Committee	6,000	6,000
Allowance to Civil Servants out of employ ...	1,500	1,500
Destruction of wild animals	30,000	25,000
Cost of books and publications	5,500	5,500
Charges on account of European vagrants ...	4,900	4,000
Donations for charitable purposes	58,440	62,100
Rents, rates and taxes	1,60,000	1,67,380
Miscellaneous and unforeseen charges ...	27,200	57,020
Circuit-house establishments	5,000	5,162
Revenue record-room charges	61,000	57,000
Total ...	3,62,040	3,93,162

7. *Destruction of Wild Animals.*—Under this head the Accountant-General estimates the expenditure on account of rewards for the destruction of wild animals at Rs. 24,000, and of venomous snakes at Rs. 6,000, against the sanctioned grants for the current year of Rs. 18,500 and Rs. 6,500 respectively. The actuals of 1878-79 amounted to Rs. 21,393 and Rs. 4,318, and of the first six months of the current year to Rs. 13,267 and Rs. 1,909. As larger amounts under the first head have been asked for by the local officers, the Accountant-General's estimate is passed, but the provision for the destruction of venomous snakes is reduced to Rs. 4,000.

8. *Charges on account of European vagrants.*—The Accountant-General's estimate under this head, compared with the sanctioned grant for the current year, shows an increase of Rs. 900, which is due to the transfer of the Government Workhouse from the Presidency Jail to the premises adjoining the Almshouse, and the appointment of the Superintendent of the Almshouse as Governor of the Workhouse on a monthly salary of Rs. 50 per mensem. The Accountant-General's estimate of Rs. 4,900 is passed.

9. *Donations for charitable purposes.*—Under this head the Accountant-General estimates the expenditure for the maintenance of famine orphans at Rs. 20,000, against Rs. 22,000 the sanctioned grant for the current year. The actuals of 1878-79 amounted to Rs. 19,255, and of the first six months of the current year to Rs. 8,465. As the number of orphans is gradually decreasing, a provision of Rs. 17,560 will be sufficient for the next year, and to this amount the Accountant-General's estimate will be reduced.

10. *Miscellaneous and unforeseen charges.*—Under this head a sum of Rs. 27,200 is entered, against Rs. 57,097 the sanctioned grant for the current year. The large decrease is mainly owing to no provision being made for the

178

next year on account of the Tonga Dâk service on the Darjeeling and Silligoree road, on the presumption that the new tramway will be working by that time. For the reasons stated in paragraph 4, a provision is necessary for the expenses of the service for at least the first three months of the ensuing year, and the sum of Rs. 6,000 is accordingly entered on this account. Under *Other Miscellaneous charges*, the estimate of Rs. 25,625 seems large, and is reduced to Rs. 19,625 with reference to the actuals for the first six months of the current year.

11. The charges on account of *Circuit-house Establishments* and *Revenue Record-room* have been included in this estimate under the orders of the Comptroller-General. The Accountant-General estimates the expenditure for 1880-81 at Rs. 5,000 and Rs. 61,000 respectively, the actuals of 1878-79 having amounted to Rs. 4,774 and Rs. 63,191. The estimate for the Record-room charges is passed, but that under "Circuit-house Establishments" is raised to Rs. 5,400 to provide for the cost of furniture required for the Mymensigh circuit-house. But it is to be understood that this provision in the estimate does not authorize the expenditure of the money; separate sanction of the General Department of this office should be obtained before any expenditure could be incurred.

12. The Accountant-General's estimates under all the other heads and sub-heads are accepted, and the total grant under Miscellaneous for 1880-81 will stand at Rs. 3,58,000.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to all Departments of this office and to the Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 76-83.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 12th January 1880.

C. E. G.—Reg No. 11557C—180—13-1-80.

179.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NORTHERN BENGAL STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretariat Press—Regr. No. 1580 J—60—11-5-80.

NORTHERN BENGAL STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1880-81.

Heads.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	3,81,334	4,00,000	4,75,000	5,00,000
Goods ditto	5,12,169	6,00,000	7,28,000	8,32,000
Electric telegraph earnings	5,821	6,000	6,500	6,000
Steam-boat ditto	1,14,493	1,50,000	1,34,500	1,60,000
Sundries	1,34,467	80,000	90,000	80,000
Total Earnings ...	11,48,284	12,36,000	14,34,000	15,78,000
Deduct—Increase in balance of Suspense Accounts as per Appendix A	—55,392	—6,000	—34,000	+22,000
Total Receipts ...	10,92,892	12,30,000	14,00,000	16,00,000
II.—Expenditure—				
Maintenance of way, works, and stations (Abstract A)	1,67,590	1,75,000	2,49,000	2,47,000
Locomotive expenses (ditto B)	2,52,204	3,09,400	3,20,000	3,24,400
Carriage and wagon expenses (ditto C)	47,834	57,800	43,000	50,300
Traffic expenses (ditto D)	1,85,028	1,50,900	2,01,000	2,08,300
General charges (ditto E)	1,26,116	1,90,000	2,53,000	1,79,000
Steam-boat service (ditto F)	1,31,818	80,200	1,01,000	88,000
Special and miscellaneous expenditure (ditto G)	4,861	6,700	37,000	13,000
Total Outlay ...	9,15,451	9,70,000	12,04,000	11,10,000
Deduct—Decrease or add increase in balance of Suspense Accounts as per Appendix B	+11,940	—20,000	+500	—5,000
Deduct—Amount at credit of demands payable	—31,661	.....	—4,500	—5,000
Total Expenditure ...	8,95,730	9,50,000	12,00,000	11,00,000
III.—Net Cash Receipts	1,97,162	2,80,000	2,00,000	5,00,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1879	219
Expected to open during 1879-80	11
Total on 1st April 1880 ...	230
Expected to be open during 1880-81	Nil.
Total likely to be opened at the end of 1880-81 ...	230
Average number of miles expected to be open during the whole of 1880-81 ...	230
Train miles expected to be run during 1880-81	525,000

ABSTRACT A.

Maintenance of Way, Works, and Stations.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	52,723	44,000	60,000	62,000
II.—Maintenance and renewal of permanent-way, wages, and materials	92,904	1,02,000	1,25,000	1,25,000
III.—Repairs of bridges, &c., wages, and materials ...	8,042	10,000	18,000	20,000
IV.—Repairs of stations and buildings, wages, and materials	11,106	16,000	35,000	30,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	... ..	.....
VI.—New minor works	920	1,000	4,000	4,000
VII.—Unclassified expenditure	1,895	2,000	7,000	6,000
Total ...	1,67,590	1,75,000	2,49,000	2,47,000

ABSTRACT B.

Locomotive Expenses.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	36,874	37,000	36,000	34,000
II.—Running expenses (wages connected with the working of locomotive engines)	77,359	84,000	77,000	86,000
III.—Fuel	87,321	1,27,000	1,30,000	1,35,000
IV.—Water (including wages and stores)	7,655	8,000	7,000	7,000
V.—Oil, tallow, and other stores expended on engines in work	26,994	31,000	20,000	26,000
VI.—Maintenance and renewals of locomotive engines and machinery	16,001	21,000	35,000	35,000
VII.—New minor works	.....	1,000	.....	1,000
VIII.—Payments to other lines	.....	.....	... ..	.....
IX.—Unclassified expenditure	.....	400	15,000	400
Total ...	2,52,204	3,09,400	3,20,000	3,24,400

ABSTRACT C.

Carriage and Wagon Expenses.

PARTICULARS.	Actuals in 1878 79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	17,134	19,000	13,000	14,500
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	7,643	8,000	11,000	13,000
Goods "	3,627	5,000	8,000	10,000
III.—Cleaning carriages and wagons and oiling ...	19,273	25,000	11,000	12,000
IV.—New minor works	157	500	.....	500
V.—Unclassified expenditure	. ...	300	.....	300
Total ...	47,834	57,800	43,000	50,300

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	31,253	31,000	32,000	33,000
(b) Station staff	87,087	66,000	1,15,000	1,20,000
(c) Train staff	22,441	24,000	20,000	24,000
II.—Fuel, lighting, water, and general stores ...	28,716	16,000	26,000	16,000
III.—Clothing	9	500	1,000	500
IV.—Printing, stationery and tickets	14,048	12,000	5,000	12,000
V.—Charges for delivery and collection of goods, &c....	.....	300	.....	300
VI.—Miscellaneous expenses	1,474	600	2,000	2,000
VII.—Payments to other lines	... ..	.....	.....	.. ...
VIII.—Unclassified expenditure	.....	500	.....	500
Total	1,85,028	1,50,900	2,01,000	2,08,300

Abstract E.

General Charges.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(1) Direction	16,031	44,000	35,000	7,000
(a) Manager's office	22,215	28,000	53,000	32,000
(b) Audit ... ... } (c) Account ... ... }	28,789	48,000	54,000	57,000
(d) Paymaster's office	3,962	8,000	11,000	14,000
(e) Store Department	9,434	12,000	18,500	12,000
(f) Medical Department	5,541	11,000	17,000	16,000
(g) Miscellaneous	13,632	12,000	13,000	12,000
II.—Police	.....	4,000	.....	4,000
III.—Advertising	2,277	2,000	3,000	4,000
IV.—Electric telegraph	24,235	20,000	48,000	20,000
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	.....	1,000	500	1,000
Total	1,26,116	1,90,000	2,53,000	1,79,000

ABSTRACT F.

Steam-boat Service.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate. 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	77,718	35,000	40,000	24,000
II.—Repairs	1,138	5,000	12,000	8,000
III.—Fuel	40,948	38,000	39,000	46,000
IV.—Miscellaneous stores	3,701	1,500	4,500	4,500
V.—Steam traffic agencies	6,128	200	4,500	5,000
VI.—Unclassified expenditure	2,185	500	1,000	500
Total ...	1,31,818	80,200	1,01,000	88,000

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	87	400	100	400
II.—Compensation	3,932	2,000	10,000	2,000
III.—Rates and taxes	162	100	400	400
IV.—Interest on revenue balances	.....	.....	.....	.....
V.—Payments to other lines	.....	.....	.....	.....
VI.—Prizes for station gardens, &c.	.....	200	.....	200
VII—Miscellaneous	680	4,000	26,500	10,000
Total ...	4,861	6,700	37,000	13,000

APPENDIX A.

Detail of unadjusted accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stations	12,670	32,846	20,176	.....
Foreign railways	.. ...	35,216	35,216	.....
Total ...	12,670	68,062	55,392	.....
Sanctioned estimate, 1879-80—				
Stations	19,000	25,000	6,000	.....
Foreign railways	.....	.....	.....	.....
Total ...	19,000	25,000	6,000	.....
Regular estimate, 1879-80—				
Stations	32,846	77,062	44,216	.....
Foreign railways	35,216	25,000	.....	10,216
Total ...	68,062	1,02,062	44,216	10,216
Budget estimate, 1880-81—				
Stations	77,062	80,062	3,000	.....
Foreign railways	25,000	.....	.....	25,000
Total ...	1,02,062	80,062	3,000	25,000

APPENDIX B.

Detail of suspense accounts under head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	17,504	29,444	11,940	.....
Total ...	17,504	29,444	11,940	.....
Sanctioned estimate, 1879-80—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	20,000	.....	.....	20,000
Total ...	20,000	.....	.....	20,000
Regular estimate, 1879-80—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	29,444	29,944	500	.....
Total ...	29,444	29,944	500	.....
Budget estimate, 1880-81—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines ...	29,944	24,944	.....	5,000
Total ...	29,944	24,944	.....	5,000

185

Nos. 153—54 R A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 25, 1880.

XXV AND 32.—RAILWAYS.

Revenue Regular Estimate of the Northern Bengal State Railway for1879-80, with Budget-Estimate for 1880-81.

Read again—

Public Works Department Resolution Nos. 368—70 A—SR of the 19th March 1879.

Read—

Resolution by the Government of Bengal, Public Works Department, Railway Branch, Nos. 1385—6 A—SR, dated 29th December 1879.

REGULAR ESTIMATE, 1879-80.

RESOLUTION.—The amounts passed in the Budget Orders were—

	Rs.
Receipts	12,30,000
Expenditure	9,50,000
Net Receipts ...	2,80,000

2. The Regular Estimate is submitted for—

	Rs.
Receipts	12,90,000
Expenditure	11,08,000
Net Receipts ...	1,82,000

3. This estimate shows an expected increase in the earnings of Rs. 60,000. The receipts are still considered to be under-estimated.

4. The earnings to the end of December approximated closely to Rs. 10,00,000, and it is expected that the earnings of the last quarter will reach Rs. 4,00,000, the earnings of the corresponding period of 1878-79 having amounted to Rs. 3,25,000. The estimate is therefore fixed at Rs. 14,00,000.

5. The increase in outlay is attributed for the most part to the sudden cessation of Capital expenditure, and a consequent abnormal increase to the Revenue of Establishment charges. In accordance with the orders on the Capital Regular Estimate, a further charge of about Rs. 55,000 on account of establishment will be debited to Revenue in excess of the amount provided for in the estimate. Allowing for this, and the increased charges due to working the extra traffic, the Government of India fixes the Regular Estimate of working expenses at Rs. 12,00,000.

BUDGET-ESTIMATE, 1880-81.

6. The estimated receipts amount to Rs. 16,22,000, and the expenditure to Rs. 10,95,000, or 67 per cent. of the earnings.

7. This estimate is accepted in round figures for—

	Rs.
Receipts	16,00,000
Expenditure	11,00,000
Net Receipts ...	5,00,000

The addition to the expenditure should be sufficient to meet any charge that may be raised on account of the establishment of the Director, North-Eastern System.

8. The Government of India is of opinion that there is room for great reduction of establishment, and for economy generally on this line, and that it ought to be worked at 60 per cent. of the receipts as a maximum.

9. The details of the Regular and Budget-Estimates, as accepted, are given in the following table :—

	Actuals, 1878-79.	1879-80.		Budget-Estimate, 1880-81.
		Budget-Estimate.	Regular Estimate.	
Receipts—	Rs.	Rs.	Rs.	Rs.
Administrative	11,48,284	12,36,000	14,34,000	15,78,000
Suspense	—55,392	—6,000	—34,000	22,000
Financial ...	10,92,892	12,30,000	14,00,000	16,00,000
Expenditure—				
Administrative	9,15,451	9,70,000	12,04,000	11,10,000
Suspense	—19,721	—20,000	—4,000	—10,000
Financial ...	8,95,730	9,50,000	12,00,000	11,00,000
Net Receipts—				
Administrative	2,32,833	2,66,000	2,30,000	4,68,000
Suspense	—35,671	14,000	—30,000	32,000
Financial ...	1,97,162	2,80,000	2,00,000	5,00,000

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

ALEX. FRASER, Major-Genl., R. E.,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 153—54 R A.

Dated February 25, 1880.

Received

NORTHERN BENGAL STATE RAILWAY.

Orders on the Revenue Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

P. W. D. No. 113,—26-2-80—110.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

TIRHOOT STATE RAILWAY

FOR

1880-81.

Bengal Secretariat Press—Reg. No. 15505J—60—30 3-80.

TIRHOOT STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1880-81.

Heads.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the Line—				
Coaching traffic	1,95,231	1,98,000	1,97,500	2,10,000
Goods traffic	1,61,155	1,61,000	1,50,000	1,64,000
Electric telegraph earnings	4,418	5,000	3,500	4,000
Steam-boat ditto	78,844	80,000	80,000	87,000
Sundries	13,993	12,000	15,000	10,000
Total earnings ...	4,53,641	4,56,000	4,46,000	4,75,000
Deduct—Increase in balance of suspense accounts as per Appendix A	—3,833	—1,000	+4,000	.....
Total receipts ...	4,49,808	4,55,000	4,50,000	4,75,000
II—Expenditure—				
Maintenance of way, works, and stations ... (Abstract A)	56,111	52,750	63,000	49,400
Locomotive expenses ... ... (ditto B)	68,741	61,000	75,400	69,400
Carriage and wagon expenses ... ... (ditto C)	14,557	15,500	18,500	10,000
Traffic expenses ... ... (ditto D)	50,235	58,000	53,800	53,600
General charges ... ... (ditto E)	49,011	46,150	57,000	49,700
Steam-boat service ... ... (ditto F)	83,340	39,000	65,300	44,900
Special and miscellaneous expenditure ... (ditto G)	19,257	2,600	4,000	4,000
Total outlay ...	3,41,252	2,75,000	3,37,000	2,81,000
Add—Increase in balance of suspense accounts as per Appendix B ...	—5,341	.....	+8,000	.....
	3,35,911	2,75,000	3,45,000	2,81,000
Deduct—Amount at credit of "demands payable"	—5,981	—10,000	—5,000	—6,000
Total expenditure ...	3,29,930	2,65,000	3,40,000	2,75,000
III—Net Cash Receipts	1,19,878	1,90,000	1,10,000	2,00,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1879	82
Expected to be open during 1879-80	...
Total on 1st April 1880 ...	82
Expected to be open during 1880-81	...
Total likely to be open at end of 1880-81 ...	82
Average number of miles expected to be open during the whole of 1880-81...	82
Train miles expected to be run during 1880-81	1,35,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	17,870	7,624	16,500	14,000
II.—Maintenance and renewal of permanent-way, wages, and materials	22,727	38,500	31,000	30,900
III.—Repairs of bridges, &c., wages and materials ...	4,226	1,000	2,000	400
IV.—Repairs of stations and buildings, wages and materials	7,113	4,600	4,000	3,100
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	4,058	1,026	9,000	.....
VII.—Unclassified expenditure	117	.. ...	500	1,000
Total ...	56,111	52,750	63,000	49,400

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	6,919	4,014	7,000	6,900
II.—Running expenses (wages connected with the working of locomotive engines)	20,566	25,000	26,000	25,700
III.—Fuel (a)	22,137	17,000	23,000	21,900
IV.—Water (including wages and stores)	3,140	3,000	3,700	1,100
V.—Oil, tallow, and other stores (expended on engines in work)	4,330	4,486	4,700	3,800
VI.—Maintenance and renewals of locomotive engines and machinery	11,649	7,500	11,000	10,000
VII.—Payments to other lines (b)	.....	.. ...	.....	.....
VIII.—New minor works	... ..	... ..	.....	.....
IX.—Unclassified expenditure	.....	.....	.....	.....
Total ...	68,741	61,000	75,400	69,400

(a) Not to include carriage over line.

(b) *e. g.* Hire of locomotives.

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,362	4,014	2,500	1,800
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	3,777	1,000	5,000	5,800
Goods vehicles	6,402	7,486		
III.—Cleaning carriages and wagons and oiling ...	3,016	3,000	8,000	2,400
IV.—New minor works	...	.....	3,000	.....
V.—Unclassified expenditure	.....	.....	.....	.....
Total ...	14,557	15,500	18,500	10,000

190

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a)—General superintendence	13,694	14,652	12,400	9,100
(b)—Station staff	22,630	23,910	30,000	25,400
(c)—Train do.	5,418	5,436	5,500	6,900
II.—Fuel, lighting, water, and general stores ...	2,697	2,000	1,900	2,400
III.—Clothing	914	850	1,000	800
IV.—Printing, stationery, and tickets	2,906	3,000	1,000	1,000
V.—Charges for delivery and collection of goods, &c.	.....	100	.....	.....
VI.—Miscellaneous expenses	1,976	7,600	1,000	7,200
VII.—Payments to other lines*	.....	.....	.....	600
VIII.—Unclassified expenditure	.....	452	1,000	200
Total ...	50,235	58,000	53,800	53,600

* *e. g.* Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Proportion of charges on account of Director, Consulting Engineer, and Storekeeper, State Railways.	6,358	12,780	9,300	11,000
II.—Salaries of management—				
(a)—Manager's office	6,596	6,356	9,000	7,800
(b)—Audit do.	}			
(c)—Account do.	} 14,278	8,802	16,000	16,300
(d)—Paymaster's do.	}			
(e)—Store department	2,867	1,616	4,000	4,000
(f)—Medical ditto	2,141	1,344	2,200	3,000
(g)—Miscellaneous*	5,856	2,400	3,000	800
III.—Police	.....	.....	.....	.....
IV.—Advertising	37	400	500	400
V.—Electric telegraph	10,837	12,000	13,000	6,000
VI.—Clearing account with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	41	452	.....	400
Total ...	49,011	46,150	57,000	49,700

* Such as "rents of buildings and lands"
"contingencies, including furniture and fittings."
"stationery."
"medicines."

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	32,498	23,000	30,000	27,900
II.—Repairs	3,967	5,000	6,000	2,800
III.—Fuel	11,057	7,500	12,000	12,000
IV.—Miscellaneous stores	3,060	2,500	2,300	1,800
V.—Steam traffic agencies	.....	.....	.....	.....
VI.—Unclassified expenditure	32,758	1,000	15,000	400
Total ...	83,340	39,000	65,300	44,900

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	255	.....	4,000	4,000
II.—Compensation	2,023	1,500		
III.—Rates and taxes	312	600		
IV.—Payment to other lines	16,449	.....	.....	.....
V.—Miscellaneous	218	500	.....	.....
Total ...	19,257	2,600	4,000	4,000

APPENDIX A.

Detail of unadjusted accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stations	6,998	10,831	3,833	.....
Foreign railways...	.....	.....	.....	.....
Total ...	6,998	10,831	3,833	.....
Sanctioned estimate, 1879-80—				
Stations	7,000	7,000	.....	.....
Foreign railways...	1,000	2,000	1,000	.....
Total ...	8,000	9,000	1,000	.....
Regular estimate, 1879-80—				
Stations	10,831	5,831	.....	5,000
Foreign railways...	.....	1,000	1,000	.....
Total ...	10,831	6,831	1,000	5,000
Budget estimate, 1880-81—				
Stations	5,000	5,000	.....	.....
Foreign railways...	1,000	1,000	.....	.....
Total ...	6,000	6,000	.....	.....

APPENDIX B.

Detail of suspense accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	8,044	2,703	.....	5,341
Total ...	8,044	2,073	.....	5,341
Sanctioned estimate, 1879-80—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	17,000	17,000	.....	.....
Total ...	17,000	17,000	.....	.....
Regular estimate, 1879-80—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	2,703	10,703	8,000	.....
Total ...	2,703	10,703	8,000	.....
Budget estimate, 1880-81—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	10,703	10,703	.....	.....
Total ...	10,703	10,703	.....	.....

NOTE.—In practice the various suspense accounts will be detailed.

Nos. 157—58 R. A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 25, 1880.

XXV AND 32—RAILWAYS.

Revenue Regular Estimate of the Tirhoot State Railway for 1879-80, with Budget-Estimate for 1880-81.

Read again—

Public Works Department Resolution Nos. 330—2 A—SR of the 19th March 1879.

Read—

Resolution by the Government of Bengal, Public Works Department, Railway Branch, Nos. 1385—6 A—SR, dated 29th December 1879.

REGULAR ESTIMATE, 1879-80.

RESOLUTION.—The receipts anticipated when the Budget-Estimate was passed amounted to Rs. 4,55,000. In the Regular Estimate the receipts are put down at Rs. 4,47,000.

2. The expenditure provided for in the Budget-Estimate amounted to Rs. 2,65,000. In the Regular Estimate, prepared locally, provision is made for an outlay of Rs. 2,87,900, which, however, has been increased by the Local Government to Rs. 3,24,000.

3. This increase, it is explained, is necessary to meet the heavy charges for maintenance, flood diversion at Bilaspore, Bya Bridge, cartage of goods, and share of cost of Indian distributable establishments which were under-estimated locally. There is also an increase under "Steam-boat Service" and "Locomotive Expenses."

4. The estimate is accepted in round figures for—

	Rs.
Receipts	4,50,000
Expenditure	3,40,000
Net Receipts ...	1,10,000

BUDGET-ESTIMATE, 1880-81.

5. The Budget-Estimate, as modified and recommended for acceptance by the Government of Bengal, is for—

	Rs.
Receipts	4,59,000
Expenditure	2,65,000
Net Receipts ...	1,94,000

6. The estimate is accepted by the Government of India for the following amounts :—

	Rs.
Receipts	4,75,000
Expenditure	2,75,000
Net Receipts ...	2,00,000

7. The details of the Regular and Budget-Estimates, as accepted, are shown in the following table :—

	Actuals, 1878-79.	1879-80. Budget-Estimate.	1879-80. Regular Estimate.	Budget-Estimate, 1880-81.
Receipts—	Rs.	Rs.	Rs.	Rs.
Administrative	4,53,641	4,56,000	4,46,000	4,75,000
Suspense	—3,833	—1,000	4,000	...
Financial ...	4,49,808	4,55,000	4,50,000	4,75,000
Expenditure—				
Administrative	3,41,252	2,75,000	3,45,000	2,81,000
Suspense	—11,322	—10,000	—5,000	—6,000
Financial ...	3,29,930	2,65,000	3,40,000	2,75,000
Net Receipts—				
Administrative	1,12,389	1,81,000	1,01,000	1,94,000
Suspense	7,489	9,000	9,000	6,000
Financial ...	1,19,878	1,90,000	1,10,000	2,00,000

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

ALEX. FRASER, Major-Genl., R. E.,
Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 157—58 R. A.

Dated February 25, 1880.

Received

TIRHOOT STATE RAILWAY.

Orders on the Revenue Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

P. W. D. No. 112,—26-2-80—110.

195

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

PATNA AND GYA STATE RAILWAY

FOR

1880-81.

Bengal Secretariat Press—Reg. No. 15606J—60—31-3-80.

PATNA AND GYA STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1880-81.

Heads.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	.....	82,000	2,43,000	3,00,000
Goods ditto	.....	42,000	75,000	1,19,000
Electric telegraph earnings	.....	1,000	1,000	1,000
Steam-boat ditto	.....	.....	.....	.....
Sundries	.....	1,000	14,000	5,000
Total Earnings ...	.....	1,26,000	3,33,000	4,25,000
Deduct—Increase in balance of Suspense Accounts as per Appendix A	.....	1,000	3,000	.....
Total Receipts ...	.....	1,25,000	3,30,000	4,25,000
II.—Expenditure—				
Maintenance of way, works, and stations (Abstract A) ...	.....	23,000	42,000	54,500
Locomotive expenses (Ditto B) ...	.....	25,000	36,200	70,500
Carriage and Wagon expenses (Ditto C) ...	.....	2,000	5,500	11,000
Traffic expenses (Ditto D) ...	.....	25,000	37,000	41,000
General charges (Ditto E) ..	.....	10,000	33,800	35,000
Steam-boat service (Ditto F) ...	.....	.....	.....	.....
Special and miscellaneous expenditure (Ditto G) ...	.....	15,000	38,500	43,000
Total Outlay ...	.....	1,00,000	1,93,000	2,55,000
Add—Increase in balance of Suspense Accounts as per Appendix B	.....	2,000	9,000	5,000
	.....	1,02,000	2,02,000	2,60,000
Deduct—Amount at credit of "demands payable"	.....	2,000	12,000	10,000
Total Expenditure ...	.....	1,00,000	1,90,000	2,50,000
III.—Net Cash Receipts	.....	25,000	1,40,000	1,75,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1879	...
Expected to be open during 1879-80	57
Total on 1st April 1880 ...	57
Expected to open during 1880-81	...
Total likely to be open at end of 1880-81 ...	57
Average number of miles expected to be open during the whole of 1880-81 ...	57
Train miles expected to be run during 1880-81	1,25,000

Abstract A.
Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	.....	23,000	16,000	19,500
II.—Maintenance and renewal of permanent-way, wages, and materials	.....		24,500	32,000
III.—Repairs of bridges, &c., wages and materials ..	.....		500	1,000
IV.—Repairs of stations and buildings, wages and materials	.....		500	1,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....		.....	.....
VI.—Unclassified expenditure	.....		500	1,000
Total ...	.....	23,000	42,000	54,500

Abstract B.
Locomotive Expenses.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	.....	25,000	5,000	6,000
II.—Running expenses (wages connected with the working of locomotive engines)	.....		12,500	24,000
III.—Fuel (*a*)	.....		12,000	23,000
IV.—Water (including wages and stores)... ...	.....		1,500	1,500
V.—Oil, tallow, and other stores (expended on engines in work)	.....		2,000	4,000
VI.—Maintenance and renewals of locomotive engines and machinery	.....		3,200	12,000
VII.—Payments to other lines (hire of locomotives) ...	.....		.....	.....
VIII.—Unclassified expenditure	.....		.....	.....
Total ...	.....	25,000	36,200	70,500

(*a*) Not to include carriage over line.

Abstract C.
Carriage amd Wagon Expenses.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	.....	2,000	1,500	4,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	.....		1,200	2,000
Goods ditto	.....		800	3,000
III.—Cleaning carriages and wagons, and oiling ...	.....		2,000	2,000
IV.—Unclassified expenditure	.....		.....	.....
Total ...	.....	2,000	5,500	11,000

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a)—General superintendence	.....		9,000	9,000
(b)—Station staff	.....		20,000	20,000
(c)—Train do.	.....		4,600	7,500
II.—Fuel, lighting, water, and general stores ...	.....		1,300	2,000
III.—Clothing	.....		600	500
IV.—Printing, stationery, and tickets	.....	25,000	1,000	1,000
V.—Charges for delivery and collection of goods, &c.	.....		... .	.....
VI.—Miscellaneous expenses	.....		500	500
VII.—Payments to other lines*	.....		... ..	.....
VIII.—Unclassified expenditure	.....		.....	500
Total ...	.....	25,000	37,000	41,000

* *e. g.* Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Proportion of charges on account of Director, Consulting Engineer, and Store-keeper, State Railways	.....	.....	6,300	2,000
II.—Salaries of management—				
(a)—Manager's office	.....		6,000	5,000
(b)—Audit do.	.....		9,000	12,300
(c)—Account do.	.....			
(d)—Paymaster's do.	.....			
(e)—Store department	.....		4,500	6,700
(f)—Medical ditto	.....	10,000	500	1,000
(g)—Miscellaneous*	.....		1,500	2,000
III.—Police	.....		.....	.....
IV.—Advertising	.....		1,000	1,000
V.—Electric telegraph	.....		5,000	5,000
VI.—Clearing account with other lines	.....		.....	.....
VII.—Unclassified expenditure	.....		.....	.....
Total ...	.....	10,000	33,800	35,000

* Such as "rents of buildings and lands."
"Contingences, including furniture and fittings"
"Stationery."
"Medicines."

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	.....	.....	.....	Nil.
II.—Repairs	.....	.....	.....	
III.—Fuel	.....	.....	.....	
IV.—Miscellaneous stores	.....	.....	.....	
V.—Steam traffic agencies	.....	.....	.....	
VI.—Unclassified expenditure	.....	.....	.....	
Total ...	.....	.....	.....	.....

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	.....	15,000	500	2,000
II.—Compensation	.....			
III.—Rates and taxes	.....			
IV.—Hire of vehicles, payments to other lines ...	.....		38,000	41,000
Total ...	.....	15,000	38,500	43,000

APPENDIX A.

Detail of unadjusted accounts under the head "Earnings."

Particulars	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs	Rs.	Rs.
Actuals in 1878-79—				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	....
Total ...	.....	.....	.....	.....
Sanctioned estimate, 1879-80—				
Stations	.....	1,000	1,000	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	1,000	1,000	.....
Regular estimate, 1879-80—				
Stations	.....	3,000	3,000	.....
Foreign railways	.....	.....	.....	...
Total ...	.....	3,000	3,000	.....
Budget estimate, 1880-81—				
Stations	2,500	2,500	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	2,500	2,500	.....	.....

APPENDIX B.

Detail of suspense accounts under the head "Expenditure."

Particulars.	Balance at beginning of year	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stations	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Sanctioned estimate, 1879-80—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	.....	2,000	2,000	.....
Total ...	.....	2,000	2,000	.....
Regular estimate, 1879-80—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	9,000	9,000	.....
Total ...	.....	9,000	9,000	.....
Budget estimate, 1880-81—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Supense other than deposits and fines	9,000	9,000	.....	.....
Total ...	9,000	9,000	.....	.....

NOTE.—In practice the various suspense accounts will be detailed.

201.

Nos. 155—56 R. A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 25, 1880.

XXV AND 32,—RAILWAYS.

Revenue Regular Estimate of the Patna and Gya State Railway for 1879-80, with Budget-Estimate for 1880-81.

Read again—

Public Works Department Nos. 374—6 of 19th March 1879.

Read also—

Resolution by the Government of Bengal, Public Works Department, Railway Branch, Nos. 1385—6 A—SR, dated 29th December 1879.

REGULAR ESTIMATE, 1879-80.

RESOLUTION.—The receipts anticipated in the Budget Orders amounted to Rs. 1,25,000, and the expenditure was estimated at Rs. 1,00,000.

2. The Regular Estimate is now submitted for—

	Rs.
Receipts	3,27,000
Expenditure	1,87,000
Net Receipts ...	1,40,000

3. At the time the Budget-Estimate was prepared it was expected that the line would not be opened for traffic until June. A section was, however, opened on the 21st April 1879, and the large increase in the earnings is partly due to this early opening. The Budget-Estimate was also under-estimated, as the traffic has been very much in excess of what was anticipated.

4. The excess expenditure is due to the early opening of the line, and to the charges for working the increased traffic.

5. The estimate is accepted in round figures at—

	Rs.
Receipts	3,30,000
Expenditure	1,90,000
Net Receipts ...	1,40,000

BUDGET-ESTIMATE, 1880-81.

6. The Budget-Estimate is submitted for—

	Rs.
Receipts	4,06,000
Expenditure	1,79,000
Net Receipts ...	2,27,000

The Government of India accepts it in round figures for the following amounts:—

	Rs.
Receipts	4,25,000
Expenditure	2,50,000
Net Receipts ...	1,75,000

7. The details of the Regular and Budget-Estimates, as accepted, are given below—

	Actuals, 1878-79.	1879-80.		Budget-Estimate, 1880-81.
		Budget-Estimate.	Regular Estimate.	
	Rs.	Rs.	Rs.	Rs
Receipts—				
Administrative	...	1,26,000	3,33,000	4,25,000
Suspense	...	—1,000	—3,000	...
Financial ...	...	1,25,000	3,30,000	4,25,000
Expenditure—				
Administrative	...	1,00,000	1,93,000	2,55,000
Suspense	...	...	—3,000	—5,000
Financial ...	...	1,00,000	1,90,000	2,50,000
Net Receipts—				
Administrative	...	26,000	1,40,000	1,70,000
Suspense	...	—1,000	...	5,000
Financial ..	...	25,000	1,40,000	1,75,000

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

ALEX. FRASER, Major-Genl., R. E.,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 155—56 R. A.

Dated February 25, 1880.

Received

PATNA AND GYA STATE RAILWAY.

Orders on the Revenue Regular Estimate for 1879-80, with Budget Estimate for 1880-81.

No. 111, P. W. D. Press—26-2-80—110.

Revenue

203.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretarial Press—Reg. No 2112J —60—27-5-80

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

ABSTRACT OF THE ESTIMATED REVENUE RECEIPTS AND EXPENDITURE OF THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR 1880-81.

Heads.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	80,610	80,000	80,550	81,000
Goods do.	35,923	34,100	34,600	36,000
Electric telegraph earnings	322	200	250	250
Sundries	6,301	2,700	13,300	16,750
Total earnings ...	1,23,156	1,17,000	1,28,700	1,34,000
Add—Decrease in balance of suspense accounts as per Appendix A	1,929	.....	1,300	1,000
Total receipts ...	1,25,085	1,17,000	1,30,000	1,35,000
II.—Expenditure—				
Maintenance of Way, Works, and Stations (Abstract A)	25,913	31,000	23,000	25,000
Locomotive expenses („ B)	28,187	36,800	25,000	28,000
Carriage and Wagon expenses („ C)	8,164	12,000	10,000	11,000
Traffic expenses („ D)	11,437	11,500	12,500	12,500
General charges („ E)	16,713	13,270	17,500	17,500
Special and miscellaneous expenditure („ G)	676	1,000	1,000	1,000
Total outlay ...	91,090	1,05,570	89,000	95,000
Add—Increase in balance of suspense accounts as per Appendix B	—1,03,238	3,430	1,000	.....
* Balance of suspense stores ...	.....	.....	.....	.....
Deduct amount at credit of demands payable ...	—5,340	.....	.....	.....
Total expenditure ...	—17,488	1,09,000	90,000	95,000
III.—Net Cash Receipts	1,42,573	8,000	40,000	40,000

* When this item was entered in the budget estimate for the current year, the orders about transferring stores from Revenue to Capital had not been received.

Memorandum.

	Miles.
Number of miles open for traffic on 1st April 1879	28
Expected to be open during 1879-80	Nil
Total on 1st April 1880 ...	28
Expected to be open during 1880-81	Nil
Total likely to be open at the end of 1880-81 ...	28
Average number of miles expected to be open during the whole of 1880-81	28
Train-miles expected to be run during 1880-81	47,000

GENERAL ESTIMATE OF EXPENDITURE ON THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR THE OFFICIAL YEAR 1880-81.

ABSTRACT A.

MAINTENANCE OF WAY, WORKS, AND STATIONS.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses, and General Superintendence	2,383	2,500	2,500	2,600
II.—Maintenance and Renewal of Permanent-way, Wages, and Materials	20,541	20,000	15,050	(a)15,000
III.—Repairs of Bridges, &c., Wages, and Materials ...	1,024	2,000	1,350	(b)2,400
IV.—Repairs of Stations and Buildings, Wages and Materials	650	1,000	1,750	(c)2,000
V.—Maintenance by Contract, inclusive or exclusive of Materials	.....	.....	.....	.....
VI.—New Minor Works	505	5,000	1,400	(d)2,000
VII.—Maintenance, Unclassified Expenditure ...	810	500	950	1,000
Total ...	25,913	31,000	23,000	25,000

(a) Includes provision for ballast.
(b) Includes provision for repairs to cattle creeps and other bridges.
(c) The quadrennial repairs will be commenced.
(d) Provision for new staff quarters.

ABSTRACT B.

LOCOMOTIVE EXPENSES.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	3,458	3,160	3,450	(a)4,000
II.—Running Expenses—Wages connected with the working of locomotive engines	3,664	3,800	3,730	3,800
III.—Fuel	9,928	12,000	9,570	(b)11,000
IV.—Water (including Wages and Stores)	1,205	1,200	1,225	1,200
V.—Oil, Tallow, and other Stores expended on engines in work	1,658	1,500	1,625	1,600
VI.—Maintenance and Renewals of locomotive engines and machinery	8,252	15,000	5,400	6,400
VII.—Payments to other Lines	.....	100	.....	.....
VIII.—Unclassified Expenditure	22	40	.....	.....
Total ...	28,187	36,800	25,000	28,000

(a) Includes half pay of the Locomotive Superintendent of the Northern Bengal State Railway and his Assistant.
(b) Provision for anticipated increase of train-mileage.

ABSTRACT C.

CARRIAGE AND WAGON EXPENSES.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	2,006	2,100	2,750	2,700
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching vehicles	2,894	3,000	3,700	3,700
Goods do.	2,009	5,000	2,350	3,350
III.—Cleaning Carriages and Wagons, and Oiling ...	1,255	1,300	1,200	1,250
IV.—Unclassified Expenditure	.....	.....	.....	.....
V.—New Minor Works	.....	600	.....	.....
Total ...	8,164	12,000	10,000	11,000

GENERAL ESTIMATE OF EXPENDITURE ON THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR 1880-81.

ABSTRACT D.

TRAFFIC EXPENSES.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget-estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a)—General superintendence	2,215	2,300	2,250	2,400
(b)—Station staff	6,004	6,500	6,750	6,400
(c)—Train do.	1,416	1,300	1,600	1,600
II.—Fuel, Lighting, Water, and General Stores ...	930	900	1,000	1,000
III.—Clothing	17	50	50	200
IV.—Printing, Stationery, and Tickets	704	250	750	700
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	151	200	100	200
VII.—Payments to other Lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	.....	.....	.....	.....
Total ...	11,437	11,500	12,500	12,500

ABSTRACT E.

GENERAL CHARGES.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget-estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Direction	1,737	2,100	2,560	2,100
II.—Salaries of management—				
(a)—Manager's office	5,242	3,970	5,600	5,800
(b)—Audit do.				
(c)—Account do.	3,672	2,600	4,160	4,260
(d)—Paymaster's do.				
(e)—Store Department	555	504	600	600
(f)—Medical	337	90	90	120
(g)—Miscellaneous, Rent of Building, &c., &c. ...	463	150	500	550
III—Police	856	864	.....	.....
IV.—Advertising	32	50	100	90
V.—Electric telegraph	3,219	2,500	3,890	3,980
VI.—Clearing accounts with other Lines	.....	.....	.....	.....
VII.—Unclassified expenditure	600	442	.....	.....
Total ...	16,713	13,270	17,500	17,500

ABSTRACT G.

SPECIAL AND MISCELLANEOUS EXPENDITURE.

PARTICULARS.	Actuals in 1878-79.	Sanctioned estimate, 1879-80.	Regular estimate, 1879-80.	Budget-estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges				
II.—Compensation	676	1,000	700	1,000
III.—Rates and taxes				
IV.—Miscellaneous				
Total ...	676	1,000	700	1,000

SCHEDULE A.

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT OF THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR THE YEAR 1880-81.

Number.		Details.	Monthly salary of office.	Estimate, 1879-80.				Estimate, 1880-81.				Remarks.
				Per mensem.	Per annum.	Distribution of charge.		Per mensem.	Per annum.	Distribution of charge.		
1879-80.	1880-81.					Revenue.	Total.			Revenue.	Total.	
		Direction.		Rs. A.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Share of Director's, Store-keeper's, and Consulting Engineer's establishment.	...	.....	1,937	1,937	1,937	.....	1,937	...	...	
½	½	Manager	...	185 0	2,220	...	...	200 0	2,400	...	...	
		Travelling allowance	...	60 0	720	...	...	60 0	720	...	...	
		Commission at 1 per cent. on the gross earnings.	...	100 0	1,200	...	...	100 0	1,200	...	...	
½	½	Head Clerk	...	35 0	420	...	...	35 0	420	...	...	
1	1	Store Clerk	...	30 0	360	...	...	30 0	360	...	...	
1	1	Store cooly	...	7 0	84	...	...	7 0	84	...	...	
½	½	Stationery Clerk	...	15 0	180	...	...	15 0	180	...	...	
½	½	Duftry	...	5 0	60	...	...	5 0	60	...	...	
1	1	Peon	...	8 0	96	...	...	8 0	96	...	...	
½	½	Estimator and Clerk	...	25 0	300	...	...	25 0	300	...	...	
½	½	Draftsman and Clerk	...	20 0	240	...	...	20 0	240	...	...	
½	½	Record-keeper	...	7 8	90	...	...	7 8	90	...	...	
		Total of Direction ...	...	497 8	5,970	5,970	5,970	512 8	8,087	8,087	8,087	
		Audit and Account.										
½	½	Auditor	...	50 0	600	...	...	50 0	600	...	...	
½	½	Book-keeper	...	69 0	828	...	...	75 0	900	...	...	
1	1	Assistant book-keeper	...	65 0	780	...	...	70 0	840	...	...	
½	½	Clerk	...	23 8	282	...	...	24 8	294	...	...	
1	1	Do.	...	27 0	324	...	...	29 0	348	...	...	
½	½	Do.	...	17 0	204	...	...	17 8	210	...	...	
1	1	Do.	...	16 0	192	...	...	17 0	204	...	...	
½	½	Do.	...	8 0	96	...	...	8 8	102	...	...	
½	½	Do.	...	12 8	150	...	...	12 8	150	...	...	
1	1	Poddar	...	13 0	156	...	...	14 0	168	...	...	
½	½	Duftry	...	2 0	24	...	...	2 0	24	...	...	

½	½	Peon	...	3 8	42	...	...	3 8	42	...	...
1	1	Cash cooly	...	7 0	84	...	...	7 0	84	...	...
		STATISTICAL BRANCH.									
½	½	Clerk	...	23 8	282	...	...	24 8	294	...	...
½	½	Do.	...	17 8	210	...	...	18 8	222	...	...
½	½	Do.	...	7 8	90	...	...	8 0	96	...	...
		Travelling	...	15 0	180	..	...	15 0	180	...	...
		Total of Audit and Account ...	...	377 0	4,524	4,524	4,524	396 8	4,758	4,758	4,758
		MEDICAL.									
1	1	Native Doctor	...	7 8	90	...	..	7 8	90	...	...
		Total ...	...	7 8	90	90	90	7 8	90	90	90
		POLICE.									
6	6	Policemen	...	44 0	528	...	...	44 0	528	...	...
		Total Police Department ...	...	44 0	528	528	528	44 0	528	528	528
		ENGINEERING DEPARTMENT.									
1	1	Permanent-way Inspector ...	...	130 0	1,560	...	...	130 0	1,560	...	...
1	1	Clerk and Assistant	...	40 0	480	...	...	40 0	480	...	...
4	4	Trollymen	...	28 0	336	...	...	28 0	336	...	...
1	1	Blacksmith	...	20 0	240	...	...	20 0	240	...	...
1	1	Hammerman	...	8 0	96	...	...	8 0	96	...	...
1	1	Viceman	...	20 0	240	...	...	20 0	240	...	...
1	1	Carpenter	...	16 0	192	...	...	16 0	192	...	...
1	1	Bricklayer	...	15 0	180	...	...	15 0	180	...	...
1	1	Ditto mate	...	7 0	84	...	...	7 0	84	...	...
1	1	Platelayer	...	26 0	312	...	...	30 0	360	...	...
1	1	Ditto	...	18 0	216	...	...	18 0	216	...	...
1	1	Ditto	...	17 0	204	...	...	17 0	204	...	...
1	1	Under platelayers	...	8 0	96	...	...	9 0	108	...	...
1	1	Ditto	...	7 0	84	...	...	7 0	84	...	...
5	5	Gangers	...	50 0	600	...	...	50 0	600	...	...
20	20	Waymen	7	140 0	1,680	...	...	140 0	1,680	...	...
41	41	Ditto	6	246 0	2,952	...	...	246 0	2,952	...	...
		Total of Engineering Department ...	...	796 0	9,552	9,552	9,552	801 0	9,612	9,612	9,612

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT OF THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR THE YEAR 1880-81—*continued.*

Number.		Details.	Monthly salary of office.	Estimate, 1879-80.					Estimate, 1880-81.					Remarks.
				Per mensem.		Per annum.	Distribution of charge.		Per mensem.		Per annum.	Distribution of charge.		
1879-80.	1880-81.						Revenue.	Total.				Revenue.	Total.	
		Locomotive Department.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	
¼	¼	Locomotive Foreman	400	100	0	1,200	...	...	100	0	1,200	...	...	
½	½	Assistant ditto	80	80	0	960	...	...	80	0	960	...	...	
½	½	Time-keeper	20	20	0	240	...	...	20	0	240	...	...	
		Locomotive Running.												
1	1	Driver	...	37	0	444	...	...	41	0	492	...	...	
2	2	Do.	...	56	0	672	...	...	62	0	744	...	...	
1	1	Do.	...	20	0	240	...	...	22	0	264	...	...	
3	3	Firemen	12	36	0	432	...	...	36	0	432	...	...	
2	2	Assistant Firemen	7	14	0	168	...	...	14	0	168	...	...	
1	1	Steam khalasi	14	14	0	168	...	...	14	0	168	...	...	
4	4	Clearners	7	28	0	336	...	...	28	0	336	...	...	
1	1	Ditto	6	6	0	72	...	...	6	0	72	...	...	
1	1	Coal coolies	7	7	0	84	...	...	7	0	84	...	...	
5	5	Ditto	6	30	0	360	...	...	30	0	360	...	...	
1	1	Durwan	8	8	0	96	...	...	8	0	96	...	...	
1	1	Ditto	6	6	0	72	...	...	6	0	72	...	...	
		Workshop.												
1	1	Fitter	...	36	0	432	...	...	36	0	432	...	...	
2	2	Do.	25	50	0	600	...	...	50	0	600	...	...	
2	2	Do.	20	40	0	480	...	...	40	0	480	...	...	
1	1	Do.	14	14	0	168	...	...	14	0	168	...	...	
1	1	Do.	...	12	0	144	...	...	12	0	144	...	...	
1	1	Coppersmith	...	20	0	240	...	...	20	0	240	...	...	
1	1	Turner	...	21	0	252	...	...	21	0	252	...	...	
1	1	Blacksmith	...	20	0	240	...	...	20	0	240	...	...	
1	1	Hammerman	...	8	0	96	...	...	8	0	96	...	...	

1	1	Boilersmith	...	20 0	240	...	...	20 0	240	...	...
4	4	Coolies	6	24 0	288	...	...	24 0	288	...	...
		Overtime and travelling	...	60 0	720	...	...	60 0	720	...	...
		TOTAL LOCOMOTIVE DEPARTMENT ...	...	787 0	9,444	9,444	9,444	799 0	9,588	9,588	9,588
		CARRIAGE AND WAGON DEPARTMENT.									
¼	¼	European Foreman	400	100 0	1,200	...	...	100 0	1,200	...	...
⅓	⅓	Assitant ditto	...	80 0	960	...	...	80 0	960	...	...
½	½	Time-keeper	...	20 0	240	...	...	20 0	240	...	...
1	1	Carpenter	...	18 0	216	...	...	18 0	216	...	...
1	1	Ditto	...	17 0	204	...	...	17 0	204	...	...
2	2	Ditto	12	24 0	288	...	...	24 0	288	...	...
1	1	Blacksmith	...	20 0	240	...	...	20 0	240	...	...
1	1	Hammerman	...	8 0	96	...	...	8 0	96	...	...
1	1	Viceman	...	16 0	192	...	...	16 0	192	...	...
1	1	Ditto	...	14 0	168	...	...	14 0	168	...	...
1	1	Painter	...	20 0	240	...	...	20 0	240	...	...
1	1	Ditto	...	14 0	168	...	...	14 0	168	...	...
1	1	Greaser	...	8 0	96	...	...	8 0	96	...	...
1	1	Durwan	.	6 0	72	...	...	6 0	72	...	...
2	2	Coolies	7	14 0	168	...	...	14 0	168	...	...
		TOTAL CARRIAGE AND WAGON DEPARTMENT ...	...	379 0	4,548	4,548	4,548	379 0	4,548	4,548	4,548
		TRAFFIC DEPARTMENT.									
1	1	Assistant Manager	...	90 0	1,080	...	...	90 0	1,080	...	...
		Personal allowance	...	38 0	456	...	...	38 0	456	...	...
		House allowance	...	12 8	150	...	...	12 8	150	..	...
1	1	Office clerk	...	30 0	360	...	...	30 0	360	...	...
1	1	Station Masters and Signallers ..	...	49 0	588	...	...	49 0	588	...	...
1	1	Ditto ditto ...	...	45 0	540	...	...	45 0	540	...	...
1	1	Ditto ditto ...	...	37 0	444	...	...	37 0	444	...	...
2	2	Ditto ditto ..	31	62 0	744	...	...	62 0	744	...	...
1	1	Ditto dltto ...	...	20 0	240	...	...	20 0	240	...	...
1	1	Ditto ditto ...	...	16 0	192	...	...	16 0	192	...	...
2	2	Ditto ditto ...	24	48 0	576	...	...	48 0	576	...	...
2	2	Ditto ditto ...	...	32 0	384	...	...	32 0	384	...	...
		Carried over ...	.....	.....	.....	.....	.....	.....	.....	.....	.....

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT OF THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR THE YEAR 1880-81—concluded.

Number.		Details.	Monthly salary of office.	Estimate, 1879-80.				Estimate, 1880-81.				Remarks.
				Per mensem.	Per annum.	Distribution of charge.		Per mensem.	Per annum.	Distribution of charge.		
1879 80.	1880-81					Revenue.	Total.			Revenue.	Total.	
		Traffic Department—*continued.*	Rs.	Rs. A.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs.	
		Brought forward ...	.....	.....	.....	... ..	.. ...	.....	.....	.....	.....	
1	1	Probationer	...	15 0	180	...	...	15 0	180	...	...	
28	28	Pointsmen, Signalmen, Porters, &c. ...	...	200 0	2,400	...	...	200 0	2,400	...	...	
		Running Staff.										
1	1	Guard	...	41 0	492	...	...	41 0	492	...	...	
1	1	Do.	...	25 0	300	...	...	25 0	300	...	...	
1	1	Do.	...	20 0	240	...	...	20 0	240	...	...	
2	2	Brakevan khallasies	8	16 0	192	...	...	16 0	192	...	...	
1	1	Telegraph Peon	8	8 0	96	...	...	8 0	96	...	...	
1	1	Jemadar	...	16 0	192	...	...	16 0	192	...	...	
1	1	Ditto	...	12 0	144	...	...	12 0	144	...	...	
6	6	Policemen	...	44 0	528	...	...	44 0	528	...	...	
15	15	Gate-keepers	6	90 0	1,080	...	...	90 0	1,080	...	...	
...	...	Travelling and other allowances ...	...	40 0	480	...	...	40 0	480	...	...	
		Total Traffic Department ...	...	1,006 8	12,078	12,078	12,078	1,006 8	12,078	12,078	12,078	

APPENDIX A.

Details of Unadjusted Accounts under the head "Earnings."

Particulars.	Balances at beginning of year.	Balances at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stations...	4,013	2,084	.....	1,929
Foreign railways	.....	.....	.....	.....
Total ...	4,013	2,084	.....	1,929
Sanctioned estimate for 1879-80—				
Stations...	3,013	3,013	.....	.....
Total ...	3,013	3,013	.....	.....
Regular estimate for 1879-80—				
Stations...	2,084	784	.....	1,300
Foreign railways	.....	.....	.....	.....
Total ...	2,084	784	.....	1,300
Budget estimate for 1880-81—				
Stations...	1010 ~~784~~	~~784~~	.....	1000 .....
Foreign railways	.....	.....	.....	.....
Total ...	~~784~~ 1010	~~784~~	.....	 10

F. P. QUINLAN,

Examiner.

APPENDIX B.

Details of Unadjusted Accounts under the head "Expenditure."

Particulars.	Balances at beginning of year.	Balances at close of year.	Difference.	
			Increase.	Decrease.
Actuals, 1878-79—	Rs.	Rs.	Rs.	Rs.
Stores	1,11,308	.....	.....	1,11,308
Suspense	—7,607	463	8,070	.....
Total ...	1,03,701	463	8,070	1,11,308
Sanctioned estimate, 1879-80—				
Stores	1,16,238	1,19,668	3,430	.....
Suspense	—6,537	—6,537	.....	.....
Total ...	1,09,701	1,13,131	3,430	.....
Regular estimate, 1879-80—				
Stores	.....	.....	.....	.....
Suspense	463	763	300	.....
Total ...	463	763	300	.....
Budget estimate, 1880-81—				
Stores	.....	.....	.....	.....
Suspense	763	763	.....	.....
Total ...	763	763	.....	.....

F. P. QUINLAN,

Examiner.

T. A. G.—Reg. No. 1546J.—60—10-5-80.

Nos. 151—52 R. A.

ACCOUNTANT GENERAL'S OFFICE.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 25, 1880.

XXV AND 32.—RAILWAYS.

Revenue Regular Estimate of the Calcutta and South-Eastern State Railway for 1879-80, with Budget-Estimate for 1880-81.

Read again—

Public Works Department Nos. 371—3 A—SR of the 19th March 1879.

Read—

Resolution by the Government of Bengal, Public Works Department, Railway Branch, Nos. 1385—6 A—SR, dated 29th December 1879.

REGULAR ESTIMATE, 1879-80.

RESOLUTION.—In passing orders on the Budget-Estimate the transactions during 1879-80 were estimated as follows :—

	Rs.
Receipts	1,17,000
Expenditure	1,09,000
Net Receipts ...	8,000

2. The Regular Estimate is submitted for—

	Rs.
Receipts	1,26,000
Expenditure	91,000
Net Receipts ...	35,000

The decrease in expenditure is chiefly under "Maintenance" and "Locomotive Expenses."

3. The estimate is accepted for the following amounts :—

	Rs.
Receipts	1,30,000
Expenditure	90,000
Net Receipts ...	40,000

BUDGET-ESTIMATE, 1880-81.

4. The Budget-Estimate has been passed by the Government of Bengal for—

	Rs.
Receipts	1,27,000
Expenditure	1,01,000
Net Receipts ...	26,000

5. The excess in expenditure over the Regular Estimate for 1879-80 is due to provision having been made for extra ballast, quadrennial repairs, and new minor works.

The Government of India considers that the line ought to clear in 1880-81 as much as in 1879-80, and therefore fixes the estimate at the following figures :—

	Rs.
Receipts	1,35,000
Expenditure	95,000
Net Receipts ...	40,000

6. The details of the Regular and Budget-Estimates as accepted by the Government of India are shown below :—

	Actuals, 1878-79.	1879-80.		Budget-Estimate, 1880-81.
		Budget-Estimate.	Regular Estimate.	
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
Administrative	1,23,156	1,17,000	1,28,700	1,34,000
Suspense	1,929	...	1,300	1,000
Financial ...	1,25,085	1,17,000	1,30,000	1,35,000
EXPENDITURE.				
Administrative	91,090	1,05,570	89,000	95,000
Suspense	—1,08,578	3,430	1,000	...
Financial ...	—17,488	1,09,000	90,000	95,000
NET RECEIPTS.				
Administrative	32,066	11,430	39,700	39,000
Suspense	1,10,507	—3,430	300	1,000
Financial ...	1,42,573	8,000	40,000	40,000

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

ALEX. FRASER, Major-Genl., R. E.,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT

RAILWAY ACCOUNT.

To

Nos. 151—52 R A.

Dated February 25, 1880.

Received

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Orders on the Revenue Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

No. 114, P. W. D. Press—26-2-80—110.

Received

216.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretariat Press—W. H.—Reg. No. 2113J—60—28-5-80.

NALHATI STATE RAILWAY.

ABSTRACT OF REVENUE RECEIPTS AND EXPENDITURE OF THE NALHATI STATE RAILWAY FOR THE YEAR 1880-81.

Heads.	Actuals in 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	56,993	55,000	60,000	60,500
Goods traffic	27,949	28,000	28,500	28,500
Electric telegraph earnings	932	1,000	950	800
Steam-boat earnings	.....	.....	.....	.....
Sundries	88	.....	550	200
Total Earnings ...	85,962	84,000	90,000	90,000
Deduct increase in balance of Suspense ...	647	.....	.....	.....
Total Receipts ...	85,315	84,000	90,000	90,000
II.—Expenditure—				
Maintenance of way, works, and stations ... ...(Abstract A.)...	14,289	22,800	12,000	16,000
Locomotive expenses ...(„ B.)...	19,716	21,000	18,000	19,000
Carriage and wagon expenses ...(„ C.) ..	10,078	13,200	11,000	11,000
Traffic expenses ... ...(„ D.)...	9,159	9,000	9,000	9,300
General charges ... ...(„ E.)...	12,838	14,096	14,000	14,000
Steam-boat service ... ...(„ F.)...	.....	.....	.....	.
Special and miscellaneous expenditure ... ...(„ G.)...	504	1,000	1,000	700
Total Outlay ...	66,584	81,096	65,000	70,000
Add increase in balance of Suspense Account as per Appendix B.	— 23,351	1,904	.....	.. ...
	43,233	83,000	65,000	70,000
Deduct amount at credit of demands payable ...	+ 1,561	.....	.....	.....
Total Expenditure ...	44,794	83,000	65,000	70,000
III.—Net Cash Receipts	40,521	1,000	25,000	20,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1879	27¼
Expected to be open during 1879-80	Nil
Total on 1st April 1880 ...	27¼
Expected to be open during 1880-81	Nil
Total likely to be open at the end of 1880-81 ...	27¼
Average number of miles expected to be open during the whole of 1880-81	27¼
Train miles expected to be run during 1880-81	44,000

GENERAL ESTIMATE OF EXPENDITURE ON NALHATI STATE RAILWAY FOR THE OFFICIAL YEAR 1880-81.

ABSTRACT A.
MAINTENANCE OF WAY, WORKS, AND STATIONS.

Particulars.	Actuals in 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	1,253	1,320	1,274	1,300
II.—Maintenance and renewals of permanent way—wages and materials	7,602	16,000	7,375	(a)10,700
III.—Repairs of bridges, &c.—wages and materials ...	295	1,000	453	(b)1,000
IV.—Repairs of stations and buildings—wages and materials	816	1,000	960	(c)1,500
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	4,027	3,000	1,199	500
VII.—Unclassified expenditure	296	480	739	1,000
Total ...	14,289	22,800	12,000	16,000

(a) Provision for ballast. | (b) Provision for quadrennial repairs. | (c) Provision for quadrennial repairs.

ABSTRACT B.
LOCOMOTIVE EXPENSES.

Particulars.	Actuals in 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	2,050	2,024	1,693	(a)2,000
II.—Running expenses—wages connected with the working of locomotive engines	1,978	1,900	2,014	2,000
III.—Fuel	6,497	6,500	6,658	6,500
IV.—Water, including wages and stores	1,411	900	1,423	1,500
V.—Oil, tallow, and other stores expended on engines in work	778	900	840	1,000
VI.—Maintenance and renewals of locomotive engines and machinery	6,410	8,500	5,372	6,000
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	592	276	.....	.....
Total ...	19,716	21,000	18,000	19,000

(a) Provision for the pay of the Locomotive Superintendent of the Northern Bengal State Railway and his Assistant.

ABSTRACT C.
CARRIAGE AND WAGON EXPENSES.

Particulars.	Actuals in 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,191	1,209	1,596	1,500
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	707	2,500	2,198	3,000
Goods	7,398	3,500	6,344	4,500
III.—Cleaning carriages and wagons, and oiling ...	782	1,000	862	1,000
IV.—Unclassified expenditure	.....	.....	.....	.....
V.—New minor works	.....	5,000	.....	1,000
Total ...	10,078	13,200	11,000	11,000

ESTIMATE OF EXPENDITURE ON NALHATI STATE RAILWAY FOR THE YEAR 1880-81.

ABSTRACT D.
TRAFFIC EXPENSES.

Particulars.	Actuals in 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a)—General superintendence	1,546	1,520	1,554	1,600
(b)—Station staff	4,113	5,000	4,070	4,100
(c)—Train	931	900	950	1,000
II.—Fuel, lighting, water, and general stores ...	2,156	1,000	2,007	2,000
III.—Clothing	46	80	47	200
IV.—Printing, stationery and tickets	281	200	258	200
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	75	100	103	100
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	11	200	11	100
Total ...	9,159	9,000	9,000	9,300

ABSTRACT E.
GENERAL CHARGES.

Particulars.	Actuals in 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—General administrative direction	1,943	7,296	1,943	2,000
II.—Salaries of Indian management—				
(a)—Management	4,873			
(b)—Audit	.....	4,000	4,990	5,000
(c)—Account	3,587		4,062	4,000
(d)—Paymaster's	.....		.....	.....
(e)—Store Department	483	500	483	500
(f)—Medical	43	200	21	.....
(g)—Miscellaneous	353	.....	400	400
III.—Police	.....	.....	.....	.....
IV.—Advertising	1	10	10	10
V.—Electric Telegraph	1,555	2,000	2,091	2,000
VI.—Clearing accounts with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	.....	90	.....	.....
Total ...	12,838	14,096	14,000	14,000

ABSTRACT G.
SPECIAL AND MISCELLANEOUS EXPENDITURE.

Particulars.	Actuals in 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	47	1,000	373	700
II.—Compensation	424		601	
III.—Rates and taxes	28		26	
Miscellaneous	5		.....	
Total ...	504	1,000	1,000	700

SCHEDULE A.

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT FOR THE YEAR 1880-81.

Number 1879-80.	Number 1880-81.	Details.	Monthly salary.	Estimate, 1879-80. Per mensem.	Estimate, 1879-80. Per annum.	Estimate, 1879-80. Distribution of charges. Revenue.	Estimate, 1879-80. Distribution of charges. Total.	Estimate, 1880-81. Per mensem.	Estimate, 1880-81. Per annum.	Estimate, 1880-81. Distribution of charges. Revenue.	Estimate, 1880-81. Distribution of charges. Total.	Remarks.
		Direction.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	
		Share of Director, Consulting Engineer, and Storekeeper's establishment ...	...	.....	1,943 0	1,943 0	1,943 0	.....	1,943 0	.....	.....	
½	½	Manager	...	185 0	2,220 0	.....	.....	200 0	2,400 0	.....	.....	
		Travelling	...	75 0	900 0	.....	.....	75 0	900 0	.....	.....	
		Commission at 1 per cent. on the gross earnings	...	75 0	900 0	.....	.....	75 0	900 0	.....	.....	
½	½	Head Clerk	...	35 0	420 0	.....	.....	35 0	420 0	.....	.....	
...	1	Store Clerk	...	.....	.....	.....	.....	49 0	588 0	.....	.....	
...	2	Watchmen	...	.....	.....	.....	.....	12 0	144 0	.....	.....	
½	½	Stationery Clerk	...	15 0	180 0	.....	.....	15 0	180 0	.....	.....	
½	½	Duftry	...	5 0	60 0	.....	.....	5 0	60 0	.....	.....	
1	1	Peon	...	7 0	84 0	.....	.....	8 0	96 0	.....	.....	
½	½	Estimator and Clerk	...	25 0	300 0	.....	.....	25 0	300 0	.....	.....	
½	½	Draftsman and Clerk	...	20 0	240 0	.....	.....	20 0	240 0	.....	.....	
½	½	Record-keeper and Reference Clerk ...	...	7 8	90 0	.....	.....	7 8	90 0	.....	.....	
			...	449 8	5,394 0	5,394 0	5,394 0	526 8	8,261 0	8,261 0	8,261 0	
		Accounts and Audit.										
½	½	Auditor	...	50 0	600 0	.....	.....	50 0	600 0	.....	.....	
½	½	Book-keeper	...	69 0	828 0	.....	.....	75 0	900 0	.....	.....	
1	1	Clerk	...	85 0	1,020 0	.....	.....	85 0	1,020 0	.....	.....	
½	½	Store Clerk	...	23 8	212 0	.....	.....	24 8	294 0	.....	.....	
1	1	Clerk	...	36 0	432 0	.....	.....	37 0	444 0	.....	.....	
½	½	Do.	...	23 8	282 0	.....	.....	24 8	294 0	.....	.....	
½	½	Do.	...	17 8	210 0	.....	.....	18 8	222 0	.....	.....	
½	½	Do.	...	17 0	204 0	.....	.....	18 0	216 0	.....	.....	
½	½	Do.	...	12 8	150 0	.....	.....	12 8	150 0	.....	.....	
½	½	Do.	...	8 0	96 0	.....	.....	8 8	102 0	.....	.....	

221

½	½	Do.	...	7	8	90	0	.....	.....	8	0	96	0	.....	.....
½	½	Peon	...	3	8	42	0	.....	.....	3	8	42	0	.....	.....
½	½	Duftry	...	2	0	24	0	.....	.....	2	0	24	0	.....	.....
			...	355	0	4,260	0	4,260	0	4,260	0	367	0	4,404	0	4,404	0	4,404	0
		Engineering Department.															
½	½	Assistant Manager	...	65	0	780	0	.....	.....	70	0	840	0	.....	.....
2	2	Platelayers	...	50	0	600	0	.....	.....	50	0	600	0	.....	.....
6	6	Gangers	...	60	0	720	0	.....	.....	60	0	720	0	.....	.....
1	1	Blacksmith	...	20	0	240	0	.....	.....	20	0	240	0	.....	.....
1	1	Fish plate man	...	10	0	120	0	.....	.....	10	0	120	0	.....	.....
1	1	Carpenter	...	12	0	144	0	.....	.....	12	0	144	0	.....	.....
5	5	Khallasees	...	25	0	300	0	.....	.....	25	0	300	0	.....	.....
53	53	Waymen	...	265	0	3,180	0	.....	.....	265	0	3,180	0	.....	.....
			..	507	0	6,084	0	6,084	0	6,084	0	512	0	6,144	0	6,144	0	6,144	0
		Traffic Department.															
½	½	Assistant Manager	...	65	0	780	0	.....	.....	70	0	840	0	.....	.....
1	1	Office and Senior Relieving Clerk ...	...	45	0	540	0	.....	.....	45	0	540	0	.....	.....
1	1	Office Peon	...	8	0	96	0	.....	.....	8	0	96	0	.....	.....
1	1	Station Master	...	50	0	600	0	.....	.....	60	0	720	0	.....	.....
1	1	Ditto	...	37	0	444	0	.....	.....	37	0	444	0	.....	.....
1	1	Ditto	...	20	0	240	0	.....	.....	20	0	240	0	.....	.....
1	1	Ditto	...	16	0	192	0	.....	.....	16	0	196	0	.....	.....
1	1	Junior Relieving Clerk	...	20	0	240	0	.....	.....	20	0	240	0	.....	.....
1	1	Signaller	...	25	0	300	0	.....	.....	25	0	300	0	.....	.....
1	1	Ditto	...	16	0	192	0	.....	.....	16	0	192	0	.....	.....
1	1	Booking Clerk	...	16	0	192	0	.....	.....	16	0	192	0	.....	.....
2	2	Platform Assistants	...	32	0	384	0	.....	.....	32	0	384	0	.....	.....
2	2	Station Masters	...	30	0	360	0	.....	.....	30	0	360	0	.....	.....
5	5	Pointsmen	...	35	0	420	0	.....	.....	35	0	420	0	.....	.....
1	1	Ditto	...	6	0	72	0	.....	.....	6	0	72	0	.....	.....
1	1	Watchman	...	7	0	84	0	.....	.....	7	0	84	0	.....	.....
6	6	Porters	...	30	0	360	0	.....	.....	30	0	360	0	.....	.....
2	2	Sweepers	...	8	0	96	0	.....	.....	8	0	96	0	.....	.....
2	2	Water bearers	...	6	0	72	0	.....	.....	6	0	72	0	.....	.....
1	1	Guard	...	41	0	492	0	.....	.....	41	0	492	0	.....	.....
1	1	Do.	...	28	0	336	0	.....	.....	28	0	336	0	..	.....
			...	541	0	6,492	0	6,492	0	6,492	0	556	0	6,672	0	6,672	0	6,672	0

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT FOR THE YEAR 1880-81—*continued.*

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary.	Estimate, 1879-80. Per mensem.	Estimate, 1879-80. Per annum.	Estimate, 1879-80. Distribution of charges. Revenue.	Estimate, 1879-80. Distribution of charges. Total.	Estimate, 1880-81. Per mensem.	Estimate, 1880-81. Per annum.	Estimate, 1880-81. Distribution of charges. Revenue.	Estimate, 1880-81. Distribution of charges. Total.	Remarks.
		Locomotive and Carriage and Wagon Departments.		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	
½	½	Locomotive Foreman	...	200 0	2,400 0	.....	.....	200 0	2,400 0	.....	.....	
1	1	Native ditto	...	34 0	408 0	.....	.....	34 0	408 0	.....	.....	
1	...	Locomotive and Store Clerk ...	...	49 0	588 0	.....	.....	.....	.....	.....	.....	
1	1	Driver	...	37 0	444 0	.....	.....	37 0	444 0	.....	.....	
1	1	Do.	...	31 0	372 0	.....	.....	31 0	372 0	.....	.....	
1	1	Do.	...	20 0	240 0	.....	.....	20 0	240 0	.....	.....	
1	1	Fireman	...	12 0	144 0	.....	.....	12 0	144 0	.....	.....	
1	1	Ditto	...	10 0	120 0	.....	.....	10 0	120 0	.....	.....	
...	1	Ditto	...	.....	.....	.....	.....	8 0	96 0	.....	.....	
1	1	Steamman	...	10 0	120 0	.....	.....	10 0	120 0	.....	.....	
1	1	Ditto	...	9 0	108 0	.....	.....	9 0	108 0	.....	.....	
1	1	Viceman	...	31 0	372 0	.....	.....	31 0	372 0	.....	.....	
2	2	Ditto	...	53 0	636 0	.....	.....	53 0	636 0	.....	.....	
1	1	Ditto	...	12 0	144 0	.....	.....	12 0	144 0	.....	.....	
1	1	Fitter	...	16 0	192 0	.....	.....	16 0	192 0	.....	.....	
1	1	Carriage Examiner	...	16 0	192 0	.....	.....	16 0	192 0	.....	.....	
1	1	Copper smith	...	28 0	336 0	.....	.....	28 0	336 0	.....	.....	
1	1	Black smith	...	18 0	216 0	.....	.....	18 0	216 0	.....	.....	
1	1	Ditto	...	12 0	144 0	.....	.....	14 0	168 0	.....	.....	
1	1	Turner	...	28 0	336 0	.....	.....	30 0	360 0	.....	.....	
1	1	Do.	...	15 0	180 0	.....	.....	15 0	180 0	.....	.....	
1	1	Assistant Turner	...	10 0	120 0	.....	.....	12 0	144 0	.....	.....	
1	1	Planer	...	22 0	264 0	.....	.....	22 0	264 0	.....	.....	
1	1	Carpenter	...	22 0	264 0	.....	.....	22 0	264 0	.....	.....	
1	1	Ditto	...	14 0	168 0	.....	.....	14 0	168 0	.....	.....	
2	2	Ditto	...	24 0	288 0	.....	.....	24 0	288 0	.....	.....	
2	1	Painter	...	50 0	600 0	.....	.....	25 0	300 0	.....	.....	
1	1	Oiler	...	8 0	96 0	.....	.....	8 0	96 0	.....	.....	
1	1	Do.	...	7 0	84 0	.....	.....	7 0	84 0	.....	.....	
10	9	Khallasees	...	60 0	720 0	.....	.....	54 0	648 0	.....	.....	
...	1	Cleaner	...	.....	.....	.....	.....	6 0	72 0	.....	.....	
1	1	Boy	...	4 10	55 8	.....	.....	4 10	55 8	.....	.....	
	1	Do.	...	1 10	19 8	.....	.....	3 0	36 0	.....	.....	

223

1	1	Woman ...	...	...	...	2	8	30	0	.....	.....	2	8	30	0	.....	.....
1	1	Ditto ...	...	...	...	1	0	12	0	.....	.....	1	0	12	0	.....	.....
1	1	Godown Sircar	...	...	...	10	0	120	0	.....	.....	15	0	180	0	.....	.....
1	1	Cleaner ...	...	...	...	6	0	72	0	.....	.....	6	0	72	0	.....	.....
7	7	Water-carriers	...	...	...	20	2	241	8	.....	.....	20	2	241	8	.....	.....
4	4	Ditto ...	...	...	...	15	0	180	0	.....	.....	15	0	180	0	.....	.....
7	7	Ditto ...	...	...	...	19	4	231	0	.....	.....	19	4	231	0	.....	.....
3	3	Apprentice boys	...	...	...	4	8	54	0	.....	.....	6	0	72	0	.....	.....
2	...	Watchmen ...	...	...	...	12	0	144	0	.....	.....	.....		.....		.....	.....
						954	10	11,458	8	11,458	8	11,458	8	890	8	10,686	0	10,686	0	10,686	0

APPENDIX A.

Detail of Unadjusted Accounts under the head Earnings.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stations	5,774	6,422	648	.....
Foreign Railways	.....	.....	.....	.....
TOTAL ...	5,774	6,422	648	.....
Sanctioned Estimate, 1879-80—				
Stations	6,422	6,422	.....	.....
Foreign Railways	.....	.....	.....	.....
TOTAL ...	6,422	6,422	.....	.....
Regular Estimate, 1879-80—				
Stations	6,422	6,422	.....	.....
Foreign Railways	.....	.....	.....	.....
TOTAL ...	6,422	6,422	.....	.....
Budget-estimate, 1880-81—				
Stations	6,422	6,422	.....	.....
Foreign Railways	.....	.....	.....	.....
TOTAL ...	6,422	6,422	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head Expenditure.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1878-79—				
Stores	24,156	.....	.....	24,156
Suspense other than deposits and fines	—1,016	—211	805	.....
TOTAL ...	23,140	—211	805	24,156
Sanctioned Estimates, 1879-80—				
Stores as per detailed statement accompanying	.....	.....	.....	.....
Suspense other than deposits and fines	—211	2,115	1,904	.....
TOTAL ...	.....	2,115	1,904	.....
Regular Estimates, 1879-80—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	1,904	1,904	.....	.....
TOTAL ...	1,904	1,904	.....	.....
Budget-estimate, 1880-81—				
Stores as per detailed statement accompanying	.....	.....	.....	.....
Suspense other than deposits and fines	1,904	1,904	.....	.....
TOTAL ...	1,904	1,904	.....	.....

NOTE.—In practice the various Suspense Accounts will be detailed.

Nos. 159—60 R. A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 25, 1880.

XXV AND 32.—RAILWAYS.

Revenue Regular Estimate of the Nalhati State Railway for 1879-80, with Budget Estimate for 1880-81.

Read again—

Public Works Department Nos. 377—9, dated 19th March 1879.

Read—

Resolution by the Government of Bengal, Public Works Department, Railway Branch, Nos. 1385—6 A—SR, dated 29th December 1879.

REGULAR ESTIMATE, 1879-80.

RESOLUTION.—In the Budget-Estimate the receipts and expenditure were estimated at Rs. 84,000, and Rs. 83,000, respectively. In the Regular Estimate now submitted they are set down at Rs. 89,000 and Rs. 67,000.

2. The increase in receipts occurs chiefly under Coaching Traffic, and is due to an improvement in the receipts realized from 3rd class passengers.

3. The decrease in expenditure occurs under the following heads :—

Maintenance	'Repairs of bridges.'
Locomotive Expenses ...	'General Superintendence.'
Carriage and Wagon Expenses ...	'New Minor Works.'

A provision of Rs. 5,000 was made in the Budget-Estimate for the latter, but no expenditure is now anticipated.

4. The Regular Estimate is accepted in round figures for —

	Rs.
Receipts	90,000
Expenditure	65,000
Net Receipts ...	25,000

BUDGET-ESTIMATE, 1880-81.

5. The Budget-Estimate is submitted for—

	Rs.
Receipts	88,000
Expenditure	72,000
Net Receipts ...	16,000

and is accepted in round figures for—

	Rs.
Receipts	90,000
Expenditure	70,000
Net Receipts ...	20,000

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 159—60 R. A.

Dated February 25, 1880.

Received

NALHATI STATE RAILWAY.

Orders on the Revenue Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

P. W. D. No. 115—26-2-80—110.

228

FINAL ISSUE.

PRODUCTIVE PUBLIC WORKS.

BUDGET-ESTIMATE

(CAPITAL)

OF THE

NORTHERN BENGAL STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretariat Press—Regr. No. 1857J—60—17-5-80.

NORTHERN BENGAL STATE RAILWAY.

Abstract Budget-estimate (Capital) for the year 1880-81.

Main and Minor Heads of Account.	Budget grant, 1879-80.	Expenditure. Regular Estimate, 1879-80.	Estimated during 1880-81.	Incurred to end of 1878-79.	Total.	Future years.	Sanctioned Estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary Expenses. Survey expenses ...	2,000	2,671	.....	1,04,384	1,07,055	.....	1,21,727	
Plant								
Establishment, including salaries and allowances, and contingencies		747	.....	18,640	19,387	.....		
	2,000	3,418	.....	1,23,024	1,26,442	.....	1,21,727	
II.—Land	4,000	91,004	18,000	7,49,769	8,58,773	.....	7,26,127	
III.—Construction of Line. Earthwork ...	7,500	—22,715	.....	16,37,265	16,14,550	36,000	18,43,331	
Bridgework ...	83,000	99,335	10,000	34,80,702	35,90,037	8,000	36,09,255	
Tunnels	.....	.....	.....	.....	.....	.....	.....	
Level-crossings, huts, lodges, &c.	3,000	3,092	.....	45,504	48,596	2,91,000	52,080	
Fencing	21,500	1,42,693	35,000	1,56,839	3,34,532	4,15,000	6,05,120	
Electric Telegraph	1,000	49	.....	47,057	47,106	16,000	61,000	
	1,16,000	2,22,454	45,000	53,67,367	56,34,821	7,66,000	61,70,786	
IV.—Ballast and Permanent-way... Ballasting... ...	7,000	12,575	10,000	10,72,890	10,95,465	1,00,000	10,60,003	
Permanent-way ...	.....	—1,34,168	25,000	45,24,459	44,15,291	71,000	42,24,476	
	7,000	—1,21,593	35,000	55,97,349	55,10,756	1,71,000	52,84,479	
V.—Stations and Buildings ... Stations and offices	56,000	73,644	50,000	7,77,392	9,01,036	2,73,000	5,89,194	
Workshops and store buildings...	99,000	1,69,769	1,87,000	92,719	4,49,488	1,00,000	5,42,000	
Staff quarters ...	41,000	1,21,112	50,000	4,58,084	6,29,196	.....	7,97,636	
Station machinery	33,396	47,969	.....	3,27,332	3,75,301	1,15,000	4,83,788	
	2,29,396	4,12,494	2,87,000	16,55,527	23,55,021	4,88,000	24,12,618	
Total Construction Accounts...	3,58,396	6,07,777	3,85,000	1,34,93,036	1,44,85,813	14,25,000	1,47,15,737	
VI.—Plant ... Engineering ...	.....	.....	.....	.....	.....	.....	.....	
Locomotive ...	.....							
Carriage and wagon	.....	26,962	15,000	6,83,441	7,25,403	35,000	2,90,813	
Station and office furniture ...	.....							
	.....	26,962	15,000	6,83,441	7,25,403	35,000	2,90,813	
VII.—Steam-ferries	1,000	2,15,661	1,20,000	1,23,826	4,59,487	70,000	3,00,000	
VIII.—Rolling-stock ... Locomotive ...	.....	16,811	58,000	6,69,158	6,85,969	3,12,000	20,50,875	
Carriage and wagon	53,000	2,21,189		13,33,065	16,12,254			
	53,000	2,38,000	58,000	20,02,223	22,98,223	3,12,000	20,50,875	
IX.—Establishment as per Schedule A.	1,40,604	84,820	*50,000	21,78,741	23,13,561	1,00,000	20,94,914	
Total Final Heads ...	5,53,000	11,73,220	6,28,000	1,84,81,267	2,02,82,487	19,42,000	1,94,52,339	
Suspense Account as per Schedule B.	—1,00,000	1,21,304	—23,000	10,61,749	11,60,053	.....	.....	
Grand Total ...	4,53,000	12,94,524	6,05,000	1,95,43,016	2,14,42,540	19,42,000	1,94,52,339	
Deduct— Receipts on Capital Account ...	3,000	6,124	5,000	43,677	54,801	.....	.....	
	4,50,000	12,88,400	6,00,000	1,94,99,339	2,13,87,739	.....	.....	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	.....	2,38,400	47,000	50,71,469	53,56,869	.....	.....	
Net Indian Expenditure ...	4,50,000	10,50,000	5,53,000	1,44,27,870	1,60,30,870	.....	.....	

* Under Government of India, Public Works Department's Nos. 327-34R.A., dated 20th March 1880, the actual amount debitable to Capital will be Rs. 7,10 & but Rs. 50,000 has been entered in accordance with the orders of Government in Public Works Department's Nos. 195-96R.A., dated 26th February 188.

NORTHERN BENGAL STATE RAILWAY.

SCHEDULE B.

Detail of sums provided under Suspense Accounts for the year 1880-81.

Suspense Heads.	Actual balance at end of 1878-79.	Transactions of 1879-80.			Balance at end of 1879-80.	Probable transactions of 1880-81.			Probable balance at end of 1880-81.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... {Stores ... / Plant ...}	—8,845	1,62,046	1,90,701	—28,665	—37,500	1,50,000	1,50,000	.....	—37,500	
Sales	6,178	5,366	3,544	1,822	8,000	5,000	5,000	.....	8,000	
Stores	8,28,286	13,98,218	10,53,951	3,44,267	11,72,553	4,00,000	4,00,000	.....	11,72,553	
Manufacture	1,43,978	44,635	1,70,613	—1,25,978	18,000	40,000	55,000	—15,000	3,000	
Workshop manufacture ...	31,091	79,819	1,01,910	—22,091	9,000	80,000	84,000	—4,000	5,000	
Miscellaneous advances ...	28,972	2,20,755	2,37,727	—16,972	12,000	30,000	34,000	—4,000	8,000	
London Stores	32,089	3,21,000	3,52,089	—31,089	1,000	50,000	50,000	.....	1,000	
„ Invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	10,61,749	22,31,839	21,10,535	1,21,304	11,83,053	7,55,000	7,78,000	—23,000	11,60,053	

Abstract of Establishment Charges, 1880-81.

Sub-heads of Establishment.	Salaries, 1880-81.	Travelling, 1880-81.	Contingencies, 1880-81.	Total.		Distribution.			
						Capital.		Revenue.	
				1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	44,056	3,100	2,500	1,07,827	49,656	17,000	10,000	90,827	39,656
Engineering	1,62,624	8,400	15,000	2,25,576	1,86,024	50,820	30,000	1,74,756	1,56,024
Locomotive, including Carriage and Wagon	1,34,424	20,000	.....	1,45,096	1,54,424	.....	.....	1,45,096	1,54,424
Steam Ferry	33,552	.....	.....	35,448	33,552	.....	.....	35,448	33,552
Traffic	1,66,428	5,000	.....	1,74,848	1,71,428	.....	.....	1,74,848	1,71,428
Stationery and Printing	4,476	.....	.....	4,476	4,476	.....	.....	4,476	4,476
Stores	10,872	2,000	3,200	25,308	16,072	.....	3,000	25,308	13,072
Audit and Accounts	57,336	3,000	3,300	67,044	63,636	17,000	5,000	50,044	58,636
Pay	13,188	2,000	1,200	17,644	16,388	.....	2,000	17,644	14,388
Medical and Sanitation	14,388	2,000	900	20,088	17,288	.....	.....	20,088	17,288
Police	3,972	.....	.....	3,972	3,972	.....	.....	3,972	3,972
Total ...	6,45,316	45,500	26,100	8,27,327	7,16,916	48,820	50,000	7,42,507	6,66,916

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number.		Detail.	Monthly salary of Office.	Estimate.	
1879-80.	1880-81.			Per mensem.	Per annum.
			Rs.	Rs.	Rs.
...	...	Share of the establishment of Director of State Railways			
...	...	Ditto ditto Consulting Engineer to the Government of India	...	...	54,711
...	...	Ditto ditto Director of Stores			
...	...	Ditto ditto Port Store-keeper			
1	...	Engineer-in-Chief (Superintending Engineer, 2nd grade)	...	1,350	8,100
...	...	Ditto ditto Military pay	...	183	1,098
...	1	Manager	...	1,100	6,600
...	...	Ditto Military pay	...	140	840
1	1	Personal Assistant to ditto (Assistant Engineer, 1st grade)	...	450	5,400
1	1	Head Clerk, Rs. 170 to Rs. 250 ...	...	250	3,000
1	...	Clerk, 1st grade „ 120 „ 160 ...	...	...	1,552
1	1	Ditto, 2nd „ „ 80 „ 120 ...	...	...	1,030
2	...	Ditto, 3rd „ „ 50 „ 70 ...	...	...	1,424
5	...	Ditto, 4th „ „ 35 „ 45 ...	...	...	2,268
1	...	Ditto, „ 150 „ 200 ...	...	...	1,974
3	4	Ditto, 3rd „ „ 60 „ 90 ...	...	...	2,400
3	6	Ditto, 4th „ „ 36 „ 54 ...	...	...	1,139
1	...	Ditto, 5th „ „ 25 „ 49 ...	...	...	315
1	1	Moonshee	...	20	240
1	...	Draftsman, 1st „ „ 125 „ 175 ...	...	...	1,590
1	...	Ditto, 2nd „ „ 80 „ 100 ...	...	...	1,180
1	...	Ditto, 3rd „ „ 50 „ 70 ...	...	...	760
2	2	Ditto, 4th „ „ 30 „ 45 ...	...	...	1,044
		Inferior Servants.			
1	1	Duftry	...	14	168
1	1	Peon	...	8	96
11	6	Peons	7	77	924
1	1	Chowkidar	7	7	84
		Temporary Establishment.			
1	1	Estimator	...	60	720
...	...	Clerks	...	...	1,320
42	27	Total ...	...	...	99,977
		Acting allowances	...	...	350
		Travelling allowances	...	...	4,000
		Contingencies	...	...	3,500
		Total Direction ...	...	...	1,07,827

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	10,000	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	1,100	14,880	...	...	...	
...	...	...	140					
...	...	...	450	5,400	...	...	...	
...	...	...	250	3,000	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	90	1,080	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	276	3,312	...	...	...	
...	...	...	250	3,000	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	25	300	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	90	1,080	...	...	...	
...	...	...	14	168	...	...	...	
...	...	...	9	108	...	...	...	
...	...	...	42	504	...	...	...	
...	...	...	7	84	...	...	...	
...	...	...	60	180	...	...	...	For three months, 1880-81.
...	...	...	80	960	...	...	...	
...	...	...	2,833	44,056	...	...	...	
...	...	...	...	100	...	...	...	
...	...	...	...	3,000	...	...	...	
...	...	...	...	2,500	...	...	...	
17,000	90,827	1,07,827	2,883	49,656	10,000	39,656	49,656	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number. 1879-80.	Number. 1880-81.	Detail.	Monthly salary of Office.	Estimate, Per mensem.	Estimate, Per annum.
		Engineering Department.	Rs.	Rs.	Rs.
		Engineer Establishment.			
1	...	Superintendent of Works (Executive Engineer, 1st grade)	...	1,050	3,150
1	1	Executive Engineer, 1st grade	...	950	11,400
1	...	Ditto ditto, 2nd „	...	800	7,200
1	1	Ditto ditto, 3rd „	...	650	7,800
3	...	Ditto ditto, 4th „	550	1,650	11,550
1	...	Assistant ditto, 1st „	...	450	900
3	3	Ditto ditto, 2nd „	350	1,050	5,250
11	5	Total Engineer Establishment ...	...	...	47,250
		Upper Subordinate Establishment.			
1	...	Sub-Engineer, 1st grade	...	400	3,600
2	1	Ditto, 2nd „	300	600	3,900
1	1	Ditto, 3rd „	250	250	3,000
3	1	Supervisors, 1st „	200	600	4,400
1	...	Brick-burner	...	190	190
3	...	Supervisors, 2nd grade	150	450	600
3	2	Overseers, 2nd „	80	240	1,120
1	...	Ditto, 3rd „	...	60	60
3	...	Sub-Divisional Allowances	30	90	1,080
18	5	Total Upper Subordinate Establishment ...	...	...	17,950
		Establishment on Maintenance.			
1	1	Inspector, 1st grade, Rs. 250 to Rs. 350 ...	...	250	3,000
2	2	Ditto, 2nd „ „ 180 to „ 240 ...	180	360	4,320
1	1	Ditto, 3rd „ „ 120 to „ 170 ...	...	120	1,440
6	5	Sub-Inspectors, Rs. 50 to Rs. 70	...	360	4,320
4	5	Ditto, „ 40 to „ 50	40	160	1,920
3	3	Ditto, „ 30 to „ 35	30	90	1,080
17	17				
		Petty Establishment.			
84	80	Trollymen	7	588	7,056
86	77	Mates	12	1,032	12,384
...	8	Do.	18	...	...
767	690	Line-men	6	4,602	55,224
...	75	Ditto	7½	...	...
12	12	Mistries (Blacksmiths and Carpenters) ...	15	180	2,160
...	...	Carried over ...	...	...	92,904

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	
...	...	...	950	11,400	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	650	7,800	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	1,050	12,600	...	...	...	
...	...	...	2,650	31,800	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	300	3,600	...	...	...	
...	...	...	250	3,000	...	...	...	
...	...	...	200	2,400	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	160	1,920	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	910	10,920	...	...	...	
...	...	...	270	3,240	...	...	...	
...	...	...	384	4,608	...	...	...	
...	...	...	130	1,560	...	...	...	
...	...	...	304	3,648	...	...	...	
...	...	...	204	2,448	...	...	...	
...	...	...	96	1,152	...	...	...	
...	...	...	560	6,720	...	...	...	
...	...	...	924	11,088	...	...	...	
...	...	...	144	1,728	...	...	...	
...	...	...	4,140	49,680	...	...	...	
...	...	...	562	6,744	...	...	...	
...	...	...	180	2,160	...	...	...	
...	...	...	...	94,776	...	...	...	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number.		Detail.	Monthly salary of Office.	Estimate,	
1879-80.	1880-81.			Per mensem.	Per annum.
		Engineering Department—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	92,904
		Petty Establishment—continued.			
6	6	Bellowsmen	6	36	432
12	12	Chowkidars	6	72	864
12	12	Watchmen	6	72	864
15	...	Gardeners and Bhistees	6 & 8	110	1,320
2	7	Khallasies	6	12	144
996	979	Total Establishment on Maintenance ...	...	...	96,528
		Lower Subordinate Establishment.			
7	3	Sub-Overseers, 1st grade	50	350	4,200
7	...	Ditto 2nd „	35	245	2,940
14	3	Total Lower Subordinate Establishment ...	...	...	7,140
		Office Establishment.			
2	2	Clerks, 2nd grade, Rs. 80 to Rs. 120	...	189	2,268
4	5	Ditto, 3rd „ „ 60 to „ 90	...	274	3,288
5	...	Ditto, 3rd „ „ 50 to „ 70	...	308	2,472
4	6	Ditto, 4th „ „ 36 to „ 54	...	148	1,776
11	5	Ditto, 4th „ „ 35 to „ 45	...	439	2,634
10	..	Sub-Divisional Clerks	...	362	4,344
2	4	Clerks, 5th grade, Rs. 25 to Rs. 49	...	60	720
1	...	Cashier	...	60	810
1	1	Draftsman, 2nd grade, Rs. 80 to Rs. 120	...	88	1,056
4	4	Ditto, 3rd „ „ 60 to „ 90	..	252	3,024
4	...	Ditto, 3rd „ „ 50 to „ 70 .	.	218	1,308
2	...	Ditto, 4th „ „ 35 to „ 45 ...	...	73	438
5	...	Moonshees, 3 at Rs. 25 and 2 at Rs. 15 each ...	.	105	630
1	1	Duftry	...	12	144
22	10	Peons		154	1,512
6	2	Chowkidars	...	37	444
8	...	Khallasies	7	56	224
4	...	Dâk-runners	7	28	112
3	...	Duffadars	10	20	80
2	...	Ditto . ..	8	16	64
20	...	Burkundazes	7	140	560
120	40		...	..	27,908
		Temporary Establishment.			
		Clerks and Draftsmen	..	...	1,800
		Total Office ...	...	...	29,708
		Travelling allowances	...	...	12,000
		Contingencies	...	...	15,000
		Total Engineering Department ...	...	...	2,25,576

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	94,776	...	...	...	
...	...	...	36	432	...	...	...	
...	...	...	72	864	...	...	...	
...	...	...	72	864	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	42	504	...	...	...	
...	...	...	8,120	97,440	...	...	...	
...	...	...	150	1,800	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	150	1,800	...	...	...	
...	...	...	197	2,364	...	...	...	
...	...	...	350	4,200	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	265	3,180	...	...	...	
...	...	...	180	2,160	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	144	1,728	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	88	1,056	...	...	...	
...	...	...	254	3,048	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	70	840	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	1,572	18,864	...	...	...	
...	...	...	...	1,800	...	...	...	
...	...	...	1,572	20,664	...	...	...	
...	...	...	700	8,400	...	...	...	
...	...	...	...	15,000	...	...	...	
50,820	1,74,756	2,25,576	14,102	1,86,024	30,000	1,56,024	1,86,024	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number. 1879-80	Number. 1880-81.	Detail	Monthly salary of Office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
		Locomotive Department.			
		Including Carriage and Wagon Department.			
1	...	Locomotive Superintendent, Rs. 750 to Rs. 1,000...	...	800	4,800
1	..	Assistant ditto ... „ 450 to „ 650...	...	450	2,700
...	1	Share of the salaries of Locomotive Superintendent and Assistant Locomotive Superintendent	...	750	4,500
1	1	Chief Foreman ... „ 320 to „ 400...	..	352	4,224
1	1	Carriage and Wagon Foreman	...	240	2,880
2	2	Carriage Inspectors ... „ 110 to „ 160..	...	320	3,840
1	1	Assistant ditto . „ 60 to „ 90 ..	...	75	900
2	2	Carriage Examiners ... „ 9 to „ 14...	...	21	252
24	24	Greasers ... ... „ 7 & „ 8...	..	186	2,232
2	...	Fitters ... ... „ 20 to „ 25 .	.	35	420
2	4	Smiths ... .. „ 16 to „ 25...	...	32	384
...	2	Boiler-smiths	30	...	...
1	1	Strikers	...	8	96
4	5	Carpenters .. ... „ 14 to „ 28...	...	65	780
42	44				
		Running Establishment.			
2	2	Foremen ... ... Rs. 240 to Rs. 300...	...	580	6,960
1	1	Ditto ... ... „ 170 to „ 200 .	...	195	2,340
1	1	Assistant Foreman ... „ 110 to „ 160...	...	160	1,920
1	1	Clerk, 3rd grade „ 60 to „ 90...	...	66	792
4	3	Ditto, 4th „ „ 36 to „ 54 ..	...	160	1,920
7	5	Ditto, 5th „ ... „ 25 to „ 49...	...	218	2,616
9	9	Time-keepers ... „ 14 to „ 24...	...	160	1,920
15	11	Peons	7	105	1,260
4	2	Cooks	8	32	384
8	8	Water-men ... Rs. 6 to Rs. 8...	...	56	672
2	2	Bearers ... „ 6 & „ 7...	6	12	144
6	6	Sweepers ... ... „ 6 to „ 8 ..	...	38	456
5	4	Chowkidars	...	30	360
25	28	Drivers, Rs. 90 to Rs. 220	...	2,890	34,680
3	7	Native ditto „ 23 to „ 35 ...	...	74	888
8	8	Firemen „ 25 to „ 90 ...	...	490	5,880
50	50	Native ditto „ 8 to „ 24 ...	...	506	6,072
65	72	Cleaners „ 6 to „ 8 ...	...	520	6,240
16	18	Coalmen „ 6 to „ 8 ...	...	112	1,344
2	2	Pumping enginemen	. .	34	408
1	2	European Fitters, Rs. 80 to Rs. 100 . .	...	100	1,200
11	13	Native ditto „ 30 to „ 35	...	270	3,240
4	5	Pointsmen	. .	28	336
250	260	Carried over ...	...	...	1,10,040

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	800	9,600	...	...	...	
...	...	...	352	4,224	...	...	...	
...	...	...	240	2,880	...	...	...	
...	...	...	290	3,480	...	...	...	
...	...	...	75	900	...	...	...	
...	...	...	26	312	...	...	...	
...	...	...	192	2,304	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	80	960	...	...	...	
...	...	...	60	720	...	...	...	
...	...	...	8	96	...	...	...	
...	...	...	100	1,200	...	...	...	
...	...	...	580	6,960	...	...	...	
...	...	...	200	2,400	...	...	...	
...	...	...	160	1,920	...	...	...	
...	...	...	66	792	...	...	...	
...	...	...	115	1,380	...	...	...	
...	...	...	173	2,076	...	...	...	
...	...	...	200	2,400	...	...	...	
...	...	...	77	924	...	...	...	
...	...	...	16	192	...	...	...	
...	...	...	64	768	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	48	576	...	...	...	
...	...	...	28	336	...	...	...	
...	...	...	3,780	45,360	...	...	...	
...	...	...	150	1,800	...	...	...	
...	...	...	520	6,240	...	...	...	
...	...	...	506	6,072	...	...	...	
...	...	...	594	7,128	...	...	...	
...	...	...	126	1,512	...	...	...	
...	...	...	40	480	...	...	...	
...	...	...	200	2,400	...	...	...	
...	...	...	330	3,960	...	...	...	
...	...	...	40	480	...	...	...	
...	...	...	...	1,22,976	...	...	...	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number.		Detail.	Monthly salary of Office.	Esimate.	
1879-80.	1880-81.			Per mensem.	Per annum.
		Locomotive Department—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	1,10,040
		Office and Petty Establishment.			
2	1	Clerks, 2nd grade, Rs. 80 to Rs. 120 . .	...	183	2,196
3	2	Ditto, 3rd „ „ 60 to „ 90	...	198	2,376
7	7	Ditto, 4th „ „ 36 to „ 54 . .	...	285	3,420
5	5	Ditto, 5th „ „ 25 to „ 49 . ..	..	159	1,908
1	1	Duftry	...	12	144
2	2	Peons	...	14	168
1	1	Chowkidar	...	6	72
1	1	Draftsman, 2nd grade, Rs. 80 to Rs. 120 ...	...	96	1,152
1	1	Ditto, 5th „ „ 25 „ 49 ...	...	25	300
1	1	Clock-maker	...	60	720
1	2	Clock-winders	...	50	600
25	24				
		Overtime and allowances	...	...	22,000
		Total Locomotive Department ...	...	...	1,45,096
		Ferry.			
1	1	Commander, Rs. 320 to Rs. 400	...	320	3,840
1	1	Engineer „ 240 „ 300	...	240	2,880
1	1	Ditto „ 110 „ 160	...	130	1,560
4	4	Tindals „ 20 „ 24	...	92	1,104
65	46	Lascars	...	910	10,920
1	..	Cassab	...	22	264
2	4	Cooks	...	28	336
1	2	Topas	...	14	168
12	12	Stokers	...	240	2,880
4	6	Coal-trimmers	...	56	672
12	13	Serangs, Rs. 16 to Rs. 30	...	280	3,360
7	7	Sekunees „ 19 & „ 20	...	140	1,680
3	3	Native Engineers	...	102	1,224
6	6	Firemen	...	120	1,440
2	2	Clerks, Rs. 25 to Rs. 49	...	50	600
1	1	Time-keeper „ 14 to „ 24	...	20	240
1	1	Fitter	...	24	288
7	7	Boat-men	...	126	1,512
1	1	Pilotage	...	40	480
132	118	Total Ferry ...	...	...	35,448
		Traffic Department.			
1	1	Traffic Superintendent, Rs. 450 to Rs. 650 ...	.	540	6,480
1	2	Assistant ditto „ 250 to „ 400		310	3,720
1	1	Ditto ditto „ 250 to „ 400 ...	..	250	3,000
3	4	Carried over ...	...	...	13,200

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	...	...		1,22,976	.	...	...	
...	...	...	80	960	..	...	...	
...	..	...	138	1,656	...	...	...	
...	...	..	294	3,528	...	...	...	
...	...	...	169	2,028	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	14	168	...	...	...	
...	...	...	6	72	..	...	...	
...	...	...	96	1,152	..	...	...	
...	...	...	25	300		...	...	
...	...	...	60	720		...	...	
...	...	...	60	720	...	...	...	
...	...	...	...	20,000	...	...	...	
...	1,45,096	1,45,096	11,202	1,54,424		1,54,424	1,54,424	
...	...	...	336	4,032	...	...	...	
...	...	...	240	2,880	...	...	...	
...	...	...	130	1,560	...	...	...	
...	...	...	96	1.152	...	...	...	
...	...	...	644	7,728	...	...	...	
...	.	...	...		...	...	...	
...	...	...	56	672	...	...	...	
...	...	...	28	336	.	...	...	
...	...	...	240	2,880	...	...	...	
...	...	...	72	864		...	...	
...	...	...	320	3,840		...	...	
...	...	...	140	1,680	...	...	...	
...	...	..	102	1,224	.	..	...	
...	...	...	120	1,440	...	...	...	
.	...	..	60	720	...	...	...	
...	...	...	22	264	...	...	...	
...	...	...	24	288		...	...	
...	...		126	1,512	...	...	...	
	...	...	40	480	.	..	..	
..	35,448	35,448	2,796	33,552	..	33,552	33,552	
.	...	...	580	6,960	...	...	...	
	...	...	620	7,440	...	...	...	
	...	..	280	3,360	...	...	...	
	...	...	..	17,760		...	...	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number. 1879-80.	Number. 1880-81.	Detail.	Monthly salary of Office.	Estimate, Per mensem.	Estimate, Per annum.
		Traffic Department—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...		...	13,200
		Station Staff.			
2	2	Class F., Rs. 170 to Rs. 220	..	370	4,440
7	7	Ditto E. „ 110 to „ 160 ...	..	780	9,360
20	20	Ditto D. „ 60 to „ 90	.	1,040	12 480
40	38	Ditto C. „ 25 to „ 49	..	1,160	13,920
90	87	Ditto B. „ 25 to „ 40 ...	..	2,290	27,480
41	41	Ditto A. „ 14 to „ 24 .	. .	615	7,380
22	22	Tallymen „ 8 to „ 12 .	..	264	3,168
16	16	Checkers, „ 14 to „ 24	..	224	2,688
14	14	Jemadars „ 7 to „ 12	..	140	1,680
196	196	Gate-keepers „ 5 & „ 6	.	1,046	12 552
100	89	Pointsmen „ 6 to „ 8 .	.	705	8,460
70	38	Khallassies „ 6 & „ 7		490	5,880
31	9	Watermen .	.	186	2,232
32	32	Bhistees		192	2,304
2	2	Cooks ..	...	16	192
33	13	Sweepers, Rs. 4 & Rs. 6 .. .	...	198	2,376
...	15	Peons	6	...	...
2	2	Bearers . .	...	12	144
1	1	Ayah	...	12	84
12	12	Lampmen ...	...	96	1,152
60	52	Signalmen, Rs. 6 to Rs. 8 .	...	419	5,028
34	34	Chowkidars	...	204	2,448
824	742	*Running Staff.*			
16	10	Guards, Rs. 60 to Rs. 90 . .	..	1,032	12,384
7	15	Ditto „ 25 „ 49...	...	178	2,136
12	12	Brakesmen up to Rs 15 .		180	2,160
35	37	*Office and Petty Establishment.*			
	1	Clerk, 1st grade, Rs. 120 to Rs. 160...	...	..	...
3	2	Ditto, 2nd „ „ 80 „ 120	...	246	2,952
1	1	Ditto, 3rd „ „ 60 „ 90 .. .	...	66	792
6	4	Ditto, 4th „ „ 36 „ 54	...	232	2,784
9	12	Ditto, 5th „ „ 25 „ 49	...	269	3,228
1	1	Duftry	...	14	168
6	6	Peons	...	42	504
2	2	Chowkidars	...	14	168
		Statistical Branch.			
1	1	Clerk, 2nd grade, Rs. 80 to Rs. 120	...	...	984
1	1	Ditto, 4th „ „ 36 „ 54	...	40	480
8	1	Ditto, 5th „ „ 25 „ 49	...	205	2,460
...	5	Ditto, 6th „ „ 16 „ 30	...	...	..
38	37	Travelling allowances ..	...	...	5,000
		Total Traffic Department ...	...	...	1,74,848

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	17,760	..	.	...	
...	...	...	370	4,440	...	...	...	
...	...	...	780	9,360	...	...	...	
...	...	...	1,040	12,480	...	..	...	
...	...	...	1.100	13,200	...	...	...	
...	...	...	2,215	26,580	...	...	...	
...	...	...	615	7,380	...	...	...	
...	...	...	264	3,168	...	...	...	
...	...	...	224	2,688	...	...	...	
...	...	...	140	1,680	...	...	...	
..	...	...	1,046	12,552	...	...	...	
...	...	...	639	7,668	...	...	...	
...	...	...	266	3,192		...	...	
...	...	...	54	648	...	...	...	
...	...	..	192	2,304	.	...	...	
...	...	...	16	192	...	...	...	
...	...	...	78	936	...	...	...	
...	...	.	90	1,080	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	96	1,152	...	...	..	
...	...	...	363	4,356	...	...	...	
...	...	...	204	2,448	...	...	...	
...	...	...	755	9,060	...	...	...	
...	...	...	399	4,788	...	...	...	
...	...	...	180	2,160	...	...	...	
...	...	...	120	1,440	...	...	...	
...	...	...	176	2,112	...	...	...	
...	...	...	72	864	...	...	...	
...	...	...	158	1,896	...	...	...	
...	...	...	377	4,524	...	...	...	
...	...	...	14	168	..	...	...	
...	...	...	42	504	..	...	...	
...	...	...	14	168	..	...	...	
...	...	...	88	1,056	...	...	...	
...	...	...	43	516	...	..	...	
...	...	...	35	420	...	...	...	
...	...	...	100	1,200	..	...	...	
...	...	...	..	5,000	...	...	...	
...	1,74,848	1,74,848	13,869	1,71,428	...	1,71,428	1,71,428	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number. 1879-80.	Number. 1880-81.	Detail.	Monthly salary of Office	Estimate, Per mensem.	Estimate, Per annum
		Store Department.	Rs.	Rs.	Rs.
1	1	Store-keeper, 2nd grade		250	3,000
1	.	Sub-Store-keeper, 1st „ Rs 130 to Rs. 180	...	180	540
2	.	Ditto, 2nd „ „ 80 to „ 120		200	2,400
4	2	Ditto, 3rd „ „ 40 to „ 60 ...		210	2,520
8	3				
		Office and Petty Establishment.			
1	1	Clerk, 2nd grade, Rs. 80 to Rs. 120	.	105	1,260
1	1	Ditto, 3rd „ „ 60 to „ 90	.	66	792
1	...	Ditto, 3rd „ „ 50 to „ 70		70	840
2	4	Ditto, 4th „ „ 36 to „ 54		84	1.008
8	2	Ditto, 4th „ „ 35 to „ 45		292	3,504
...	2	Ditto, 5th „ „ 25 to „ 49		...	...
3	...	Mohurirs, 1 at Rs. 25, 1 at Rs 20, and 1 at Rs. 15	...	60	480
1	1	Duffadar	...	8	96
4	2	Peons	.	28	336
6	5	Chowkidars	...	36	432
27	18				
		Travelling allowances			3,300
		Contingencies .			4,800
		Total Store Department			25,308
		Audit and Accounts Department.			
1	...	Examiner, 2nd class, 2nd grade .		1,090	6,540
1	1	Deputy „ 1st „	...	550	3,300
2	1				
		Accountants.			
1	...	Accountant, 1st grade, Rs. 350 to Rs. 450	.	450	5,400
1	1	Ditto, 2nd „ „ 250 „ 350		250	3,000
1	2	Ditto, 3rd „ „ 160 „ 240		230	2 760
1	1	Travelling Inspector of Accounts „ 160 „ 240		160	1,920
8	5	Accountants, 4th grade „ 80 „ 150	.	944	11,328
2	2	Apprentice Accountants ..	...	100	1,200
14	11				
		Clerks and Office Servants.			
1	1	Clerk, 1st grade, Rs. 120 to Rs. 160 .		128	1,536
2	2	Ditto, 2nd „ „ 80 „ 120		200	2,400
1	1	Ditto, 2nd „ „ 80 „ 120		90	1,080
1	1	Ditto, 3rd „ „ 50 „ 70 .. .		70	840
2	3	Ditto, 3rd „ „ 60 „ 90		126	1,512
30	30	Ditto, 4th „ „ 36 „ 54		1,007	12,084
		Carried over			54,900

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	250	3,000	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	115	1,380	...	...	...	
...	...	...	113	1,356	...			
...	...	...	76	912	...	...	...	
...	.	...	...	...	...	...	...	
...	...	...	170	2,040	...	...	...	
...	...	...	80	960	...	...	...	
...	...	..	50	600	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	8	96	...	...	...	
...	...	...	14	168	...	...	...	
...	...	...	30	360	...	...	..	
...	...	...	...	2,000	...	...	...	
...	...	...	...	3,200	...	...	...	
...	25,308	25,308	906	16,072	3,000	13,072	16,072	
...	...	...		...	...	...	...	
...	...	...	550	6,600	...	...	...	
...	...	...	...	...	...	...	...	
..	...	...	265	3,180	...	...	...	
...	...	...	380	4,560	...	...	...	
...	...	...	170	2,040	...	...	...	
..	...	...	575	6,900	...	...	...	
...	...	...	100	1,200	...	...	...	
...	.	...	128	1,536	...	...	...	
..		...	192	2,304	...	...	...	
...	...	...	90	1,080	...	...	...	
...	...	...	70	840	...	...	...	
..	...	...	198	2,376	...	...	...	
...	.	...	1,260	15,120		...	...	
...		...	...	47,736	...	...	...	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number.		Detail.	Monthly salary of Office.	Estimate,	
1879-80.	1880-81.			Per mensem.	Per annum.
		Audit and Accounts Department—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	54,900
		Clerks and Office Servants—continued.			
2	2	Duftries	14	28	336
6	6	Peons	7	42	504
2	2	Chowkidars	7	14	168
47	48	Total ...	...	.	55,908
		Statistical Branch.			
1	1	Clerk, 2nd grade, Rs. 80 Rs. 120	...	80	960
2	2	Ditto, 3rd „ „ 60 „ 90	...	126	1,512
5	5	Ditto, 4th „ „ 36 „ 54	...	197	2,364
8	8	Total ...	...	...	4,836
		Store Accounts Branch.			
...	1	Clerk, 3rd grade, Rs. 60 to Rs. 90	66	...	...
...	4	Ditto, 4th „ „ 36 „ 54	...	...	...
...	3	Mohurirs	20	...	...
...	1	Peon	7	...	...
...	9				
...	...	Travelling allowances ...	..	...	3,000
...	...	Contingencies	..	...	3,300
		Total Audit and Accounts ...		...	67,044
		Pay Department.			
1	1	Pay Master ...	...	250	3,000
1	1	Head Pay Clerk, Rs. 100 to Rs. 140 ...	...	116	1,392
2	2	Pay Clerks „ 60 „ 90	...	132	1,584
3	2	Ditto „ 45 „ 60	...	135	1,620
1	1	Cashier „ 80 „ 120		88	1,056
2	2	Cash Sircars	20	40	480
1	1	Clerk, 2nd grade „ 80 „ 120 ...	...	88	1,056
1	2	Ditto, 3rd „ „ 60 „ 90	...	60	720
3	3	Peons	7	21	252
2	2	Duffadars	...	20	240
16	16	Burkundazes	7	112	1,344
33	33				
		Travelling allowances .	.	...	3,100
		Contingencies .	...	...	1,800
		Total Pay Department ..		..	17,644

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	47,736	...	...	...	
...	...	...	26	312	...	...	...	
...	...	...	42	504	...	...	...	
.	...	...	14	168	...	...	...	
...	...	...	4,060	48,720	...	...	...	
...	...	...	80	960	...	...	...	
...	...	...	132	1,584	...	...	...	
...	...	..	225	2,700	...	...	...	
	...	..	437	5,244	...	...	...	
...	...	...	66	792	...	...	...	
..	...	.	148	1,776	...	...	...	
...	...	...	60	720	...	...	...	
..	...	...	7	84	...	...	...	
...	...	...	...	3,000	...	...	...	
...	...	...	...	3,300	...	...	...	
17,000	50,044	67,044	4,778	63,636	5,000	58,636	63,636	
...	...	...	250	3,000	...	...	...	
...	...	...	116	1,392	...	...	...	
...	...	...	132	1,584	...	...	...	
...	...	...	96	1,152	.	...	...	
...	...	...	88	1,056	...	...	...	
...	...	...	40	480	...	...	...	
...	...	...	88	1,056	...	...	...	
...	...	...	136	1,632	...	...	...	
...		...	21	252	...	...	...	
...	...	...	20	240	...	...	...	
.	.	...	112	1,344	...	...	...	
.	...		...	2,000	...	...	...	
..	...		...	1,200	...	...	...	
...	17,644	17,644	1,099	16,388	2,000	14,388	16,388	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Northern

Number.		Detail.	Monthly salary of Office.	Estimate.	
1879-80.	1880-81.			Per mensem.	Per annum.
		Stationery and Printing Department.	Rs.	Rs.	Rs.
1	1	Clerk, 3rd grade, Rs. 60 to Rs. 90	...	66	792
1	1	Ditto, 4th „ „ 36 „ 54	...	41	492
1	1	Peon	...	6	72
1	1	Chowkidar	...	5	60
4	4				
		Printing.			
1	1	Printer	...	100	1,200
2	2	Compositors	...	90	1,080
1	1	Pressman	...	15	180
1	1	Distributor	...	15	180
1	1	Inkman	...	12	144
1	1	Book-binder	...	15	180
1	1	Fly-boy	...	8	96
8	8	**Total Stationery and Printing** ...	...	...	4,476
		Police Department.			
1	1	European Constable	...	100	1,200
3	3	Head Constables	...	45	540
11	11	Constables	...	77	924
12	12	Ditto	...	72	864
		Clothing allowance	...	37	444
27	27	**Total Police Department** ...	...	...	3,972
		Medical Department.			
1	1	Surgeon	...	450	5,400
1	1	Apothecary	...	150	1,800
1	1	Assistant Surgeon	...	100	1,200
6	6	Native Doctors	...	190	2,280
6	6	Compounders	...	60	720
3	3	Cooks	...	18	216
5	5	Bhistees	...	26	312
2	2	Jemadars	...	31	372
21	21	Sweepers	...	126	1,512
6	6	Carts	...	85	1,020
1	1	Kahar	...	7	84
53	53				
		Office.			
1	1	Clerk, 4th grade, Rs. 36 to Rs. 54	...	49	588
1	1	Peon	...	7	84
2	2	Travelling allowances	....	...	3,600
		Contingencies	...	...	900
		Total Medical Department ...	...	..	20,088
		Grand Total, Establishment ...	...	...	8,27,327

DULE A.

REVENUE.

Bengal State Railway for the year 1880-81—*concluded.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	66	792	...	...	...	
...	...	...	41	492	...	...	...	
...	...	...	6	72	...	...	...	
...	...	...	5	60	...	...	...	
...	...	...	100	1,200	...	...	...	
...	...	...	90	1,080	...	...	...	
...	...	...	15	180	...	...	...	
...	...	...	15	180	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	15	180	...	...	...	
...	...	...	8	96	...	...	...	
...	4,476	4,476	373	4,476	...	4,476	4,476	
...	...	...	100	1,200	...	...	...	
...	...	...	45	540	...	...	...	
...	...	...	77	924	...	...	...	
...	...	...	72	864	...	...	...	
...	...	...	37	444	...	...	...	
...	3,972	3,972	331	3,972	...	3,972	3,972	
...	...	...	350	4,200	...	...	...	
...	...	...	150	1,800	...	...	...	
...	...	...	100	1,200	...	...	...	
...	...	...	190	2,280	...	...	...	
...	...	...	60	720	...	...	...	
...	...	...	18	216	...	...	...	
...	...	...	26	312	...	...	...	
...	...	...	31	372	...	...	...	
...	...	...	126	1,512	...	...	...	
...	...	...	85	1,020	...	...	...	
...	...	...	7	84	...	...	...	
...	...	...	49	588	...	...	...	
...	...	...	7	84	...	...	...	
...	...	...		2,000	...	...	...	
...	...	...		900	...	...	...	
...	20,088	20,088	1,199	17,288	...	17,288	17,288	
84,820	7,42,507	8,27,327	...	7,16,916	50,000	6,66,916	7,16,916	

Reg No. 2026J—60—29-5-80.

Nos. 195—96 R. A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 26, 1880.

38.—Productive Public Works.

Capital Regular Estimate of the Northern Bengal State Railway for 1879-80, with Budget-Estimate for 1880-81.

Read again—

Public Works Department Resolution Nos. 428—30 A—SR of the 21st March 1879.

Read also the following :—

Letter from the Government of Bengal, No. 1361 A—SR of the 20th December 1879.
Public Works Department letter No. 47 R A of the 20th January 1880.

Regular Estimate, 1879-80.

Resolution.—In Budget orders, the Capital outlay in India on the Northern Bengal State Railway during 1879-80 was restricted to Rs. 2,00,000, pending the submission of a revised or supplementary estimate for the line.

2. In May last, an additional grant of Rs. 2,50,000 was assigned to the line to prevent loss by the stoppage of work, and later on in the year, when a revised estimate for the line was furnished, further grants to the extent of Rs. 5,50,000 were sanctioned by the Government of India. The total amount already made available for outlay in India during the current official year consequently stands at Rs. 10,00,000.

3. The Regular Estimate has been prepared for a net Indian outlay of Rs. 10,74,100, or Rs. 74,100 in excess of the existing grant. This additional sum represents the charges for Rolling Stock under supply by the Director General of Railways, in accordance with Public Works Department No. 47 R A of the 20th January 1880.

4. The Regular Estimate submitted does not include the additional* grant of Rs. 25,000 assigned to the line for providing office accommodation for the Deputy Examiner of Accounts, Northern Bengal State Railway, at Saidpore. This addition will raise the Regular Estimate of Indian outlay to Rs. 10,99,100.

* Public Works Department letter No. 361 E A of the 24th December 1879.

5. The Government of India, however, considers that the provision of Rs. 1,40,000 for "Establishment" in this estimate is too high, and bears too large a proportion to the Indian Capital outlay. The charges under this head should be restricted to a limit of 10 per cent. on the Indian outlay of the year, or Rs. 84,820 only. The Local Government has already been informed† that nothing in excess of this percentage should be passed to the debit of Capital. The difference between the amount thus arrived at, and the actual outlay on Establishment during the year should be charged to Revenue. The extra amount to be debited to Revenue under this order will probably amount to Rs. 55,000. Allowing for this reduction, the Regular Estimate of Indian outlay will stand at Rs. 10,44,100, and it is passed in round numbers for Rs. 10,50,000. The expenditure of the year should be kept within this limit.

† Public Works Department letter No. 47 R A, dated 20th January 1880.

6. It is observed that no credit has been taken into account in the Regular Estimate for the value of 7 locomotives recently transferred to the Rajputana State Railway. No action, however, need be taken in this matter. The value of the engines referred to should remain, as at present, at the debit of the Northern Bengal State Railway; and arrangements will be made hereafter to replace them at the cost of the Rajputana State Railway.

BUDGET-ESTIMATE, 1880-81.

7. Of the provisional grant of Rs. 10,00,000 allotted for Capital outlay on the State Railways under the control of the Government of Bengal during 1880-81, Rs. 6,00,000 have been appropriated to the Northern Bengal State Railway. This grant has been divided as under—

	Rs.
For Indian outlay	5,53,000
„ English outlay	47,000
Total ...	6,00,000

8. The Director General of Railways anticipates that no outlay will be incurred in England during 1880-81 on indents already sent forward from this line, and that it will only be necessary to reserve funds as new indents are submitted during the year. The sum set aside for this purpose by the Local authorities is accepted for the present as representing the value of English stores that will probably be required for the line during 1880-81. In the event, however, of no indents being sent forward for compliance during the year, this amount will be made available for outlay in India. Meanwhile the Budget-Estimate for 1880-81 is accepted, as submitted, for a net Indian outlay of Rs. 5,53,000.

9. In forwarding the Budget-Estimate for 1880-81, the Government of Bengal remarks that the actual outlay to end of 1878-79 entered in it does not agree with that shown by the Government of India in orders on the Capital Appropriation and Outlay Account of this Railway for 1878-79. The difference in this case is due to the receipts on Capital Account being deducted from the several heads of account concerned in the latter document, while in the Budget-Estimate they are deducted in a lump sum at the foot of the abstract.

10. The details of the Regular and Budget-Estimates for 1879-80 and 1880-81 respectively, as accepted by the Government of India, are shown in the following table :—

Main heads of account.	Budget grant, 1879-80.	EXPENDITURE. Regular estimate, 1879-80.	Estimated during 1880-81.	Incurred to end of 1878-79.	Total.	Sanctioned Estimate.
	Rs	Rs.	Rs	Rs.	Rs.	Rs.
Preliminary Expenses	2,000	3,000	...	1,23,024	1,26,024	1,21,727
Land	4,000	52,000	18,000	7,49,769	8,16,769	7,26,127
Construction of Line	1,16,000	1,28,500	45,000	53,67,307	55,40,867	61,70,786
Ballast and Permanent Way	7,000	55,000	35,000	55,97,349	56,67,349	52,84,479
Stations and Buildings	2,29,396	4,73,000	2,87,000	16,55,527	24,15,527	24,12,618
	3,58,396	6,91,500	3,85,000	1,34,93,036	1,45,69,536	1,47,15,737
Plant	...	35,000	15,000	6,83,441	7,33,441	2,90,813
Steam Ferries	1,000	2,000	1,20,000	1,23,826	2,45,826	3,00,000
Rolling Stock	53,000	3,41,100	58,000	20,02,223	24,01,323	20,50,875
	4,12,396	10,69,600	5,78,000	1,63,02,526	1,79,50,126	1,73,57,425
Establishment	1,40,604	1,40,000	50,000	21,78,741	23,68,741	20,94,914
Total final heads	5,53,000	12,09,600	6,28,000	1,84,81,267	2,03,18,867	194,52,339
Suspense Accounts	—1,00,000	1,10,900	—23,000	10,61,750	11,40,650	
GRAND TOTAL ...	4,53,000	13,20,500	6,05,000	1,95,43,017	2,14,68,517	1,94,52,339
Deduct—Receipts on Capital Account	3,000	8,000	5,000	43,677	56,677	...
	4,50,000	13,12,500	6,00,000	1,94,99,340	2,14,11,840	
Alterations made by Government of India, *vide* para. 5 ...	...	—24,100	...	...	—24,100	...
	4,50,000	12,88,400	6,00,000	1,94,99,340	2,13,87,740	..
Deduct—Debits to Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off in England	...	2,38,400	47,000	50,71,469	53,56,869	...
NET INDIAN OUTLAY ...	4,50,000	10,50,000	5,53,000	1,44,27,871	1,60,30,871	..

11. The existing estimate of the Northern Bengal State Railway should be finally closed on the 31st March 1880, and all outlay after that date should be incurred against a supplemental estimate of the further outlay required to complete all works in progress, and such additional works as are considered

absolutely necessary and can be met from the grant for Capital Outlay for the year 1880-81. Steps should be taken to have this supplemental estimate prepared and sent forward for sanction at as early a date as possible. The estimate for completion of works in hand need not be in full detail. It will be enough to give a careful approximation to the probable further outlay to be incurred on account of these works after the 31st March 1880. Estimates for uncommenced works should be in full detail.

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

ALEX. FRASER, Major-Genl., R. E.,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 195—96 R. A.

Dated February 26, 1880.

Received

NORTHERN BENGAL STATE RAILWAY.

Orders on the Capital Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

P. W. D. No. 239—26-2-80—100.

253.

FINAL ISSUE.

PRODUCTIVE PUBLIC WORKS.

BUDGET ESTIMATE,

CAPITAL

OF THE

TIRHOOT STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretariat Press—Regr. No. 15504J—60—30-3-80.

TIRHOOT STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1880-81.

Main and sub-heads of Accounts.	Budget grant, 1879-80.	Expenditure. Regular estimate, 1879-80.	Estimated during 1880-81.	Incurred to end of 1878-79.	Total.	Future years.	Sanctioned estimate.	Remarks.
CONSTRUCTION ACCOUNT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. Survey expenses ... ... / Plant ... ... / Establishment, including salaries, allowances, and contingencies.	.....	.....	.....	9,201	9,201	.....	9,683	
	.....	.....	.....	9,201	9,201	482	9,683	
II.—Land	7,000	7,000	.....	1,53,089	1,60,089	.....	1,52,786	
III.—Construction of Line. Earthwork	.....	.....	.....	2,41,990	2,41,990	.....	2,45,523	
Bridge work	.....	5,000	.....	5,34,465	5,39,465	.....	5,31,760	
Tunnels	.....	.....	.....	.....	.....	.....	.....	
Level crossings, huts, lodge, &c.	.....	500	.....	43,464	43,964	.....	57,942	
Fencing	.....	500	.....	27,978	28,478	.....	2,43,409	
Electric Telegraph ...	.....	.....	.....	.....	.....	.....	.....	
	.....	6,000	.....	8,47,897	8,53,897	2,24,737	10,78,634	
IV.—Ballast and Permanent Way. Ballasting	.....	15,000	.....	4,20,257	4,35,257	.....	4,32,537	
Permanent way	12,000	20,000	.....	15,36,411	15,56,411	.....	15,42,486	
	12,000	35,000	.....	19,56,668	19,91,668	.....	19,75,023	
V.—Stations and Buildings. Stations and Offices ...	22,600	11,350	11,000	2,62,267	2,84,617	.....	3,06,761	
Workshops' store buildings.	31,000	34,000	32,000	49,839	1,15,839	.....	2,24,382	
Staff quarters	4,400	6,000	30,000	1,85,794	2,21,794	.....	2,12,014	
Station machinery ...	6,000	2,000	12,000	1,56,504	1,70,504	.....	1,42,706	
	64,000	53,350	85,000	6,54,404	7,92,754	92,809	8,85,863	
TOTAL CONSTRUCTION ACCOUNT ...	83,000	1,01,350	85,000	36,21,259	38,07,609	3,18,028	41,01,989	
VI.—Plant ... Engineering	.....	.....	.....	59,959	59,959	.....	2,35,934	
Locomotive ... ... / Carriage and Wagon ...	24,000	1,000 /	..... /	1,02,811	1,03,811	.....	.....	
Station and Office furniture	.....	1,000	.....	29,559	30,559	.....	42,715	
	24,000	2,000	.....	1,92,329	1,94,329	84,320	2,78,649	
VII.—Steam Ferries	1,05,500	1,05,500	16,000	1,32,014	2,53,514	46,486	3,00,000	
VIII.—Rolling-stock. Locomotive	.....	.....	35,000	5,55,359	6,20,359	.....	6,60,870	
Carriage and Wagon ...	52,500	30,000	.....				.....	
	52,500	30,000	35,000	5,55,359	6,20,359	40,511	6,60,870	
IX.—Establishment as per Schedule A ...	26,000	19,000	14,000	5,66,354	5,99,354	33,456	6,32,810	
TOTAL FINAL HEADS ...	2,91,000	2,57,850	1,50,000	50,67,315	54,75,165	5,22,301	59 74,318	
Suspense account as per Schedule B	—40,000	11,000	.....	1,68,206	1,79,206	.....	.....	
Amount held in reserve	.....	.....	.....	.....	.....	.....	25,682	
GRAND TOTAL ...	2,51,000	2,68,850	1,50,000	52,35,521	56,54,371	.....	60,00,000	
Deduct—Receipts on Capital Account	.....	.....	.....	4,230	4,230	.....	.....	
	2,51,000	2,69,150	1,50,000	52,31,291	56,50,141	.....	60,00,000	
Deduct—Debits to the Indian books by credit to Expenditure in England for value of English stores received and other items charged off in England ...	51,000	53,850	.....	16,91,327	17,45,177	.....	.....	
Net Indian Expenditure ...	2,00,000	2,15,000	1,50,000	35,39,964	39,04,964	.....	.....	

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1880-81.

Suspense heads.	Actual balance at end of 1878-79.	Probable transactions of 1879-80.			Probable balance at end of 1879-80.	Probable transactions of 1880-81.			Probable balance at end of 1880-81.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... Stores	—10,012	1,30,000	1,30,000	...	—10,012	1,00,000	1,00,000	...	—10,012	
Purchase ... Plant	...	...	...	...	...	...	...	...	...	
Sales	—15,487	17,000	1,000	16,000	513	10,000	10,000	...	513	
Stores	1,69,365	2,20,000	2,20,000	...	1,69,365	1,30,000	1,30,000	...	1,69,365	
Manufacture	...	...	...	...	...	...	...	...	...	
Miscellaneous Advances	690	20,000	20,000	...	690	20,000	20,000	...	690	
London Stores	12,020	75,000	80,000	—5,000	7,020	...	...	...	7,020	
London Invoices	...	...	...	...	...	...	...	...	...	
Workshop Manufacture	11,630	60,000	60,000	...	11,630	70,000	70,000	...	11,630	
Total ...	1,68,206	5,22,000	5,11,000	11,000	1,79,206	3,30,000	3,30,000	...	1,79,206	

Abstract of Establishment Charges, 1880-81.

Sub-heads of Establishment.	Salaries, 1880-81.	Travelling, 1880-81.	Contingencies, 1880-81.	Total.		Distribution.			
						Capital.		Revenue.	
				1879-80.	1880-81.	1879-80	1880-81.	1879-80.	1880-81.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction or General, including Police and Telegraph	22,348	2,400	2,400	42,708	27,148	8,650	4,070	34,058	19,448
Engineering	41,006	840	888	48,576	42,734	3,900	3,000	44,676	39,084
Locomotive, including Carriage and Wagon ...	28,542	1,440	480	27,672	30,462	.....	.....	27,672	30,462
Stores	3,924	600	600	4,368	5,124	1,100	1,245	3,268	3,474
Audit and Accounts, including Pay	19,188	960	600	21,708	20,748	4,700	5,120	17,008	14,598
Medical and Sanitation	2,544	300	360	3,204	3,204	650	565	2,554	2,354
Traffic	42,188	1,080	300	40,592	43,568	.....	.....	40,592	43,568
Steam-boat service	12,384	.....	.....	12,384	12,384	.....	.....	12,384	12,384
Total ...	1,72,124	7,620	5,628	2,01,212	1,85,372	19,000	14,000	1,82,212	1,65,372

SCHE

CAPITAL

Budget Estimate of the Establishment of the

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Direction.	Rs.	Rs.	Rs.
		Share of Director's, Store-keeper's, and Consulting Engineer's Establishment	...	...	25,560
1	1	Engineer-in-Chief and Superintending Engineer, 3rd grade	1,100	1,100	13,200
1	1	Personal Assistant, Assistant Engineer, 1st grade...	450	450	5,400
1	1	Clerk, 1st grade	120 to 160	144	1,728
1	1	Do., 2nd „	80 to 110	86	1,032
2	2	Do., 3rd „	50 to 70	108	1,296
3	3	Do., 4th „	35 to 45	111	1,332
1	1	Do., 5th „	25 to 30	20	240
1	1	Draftsman	150	150	1,800
1	1	Ditto	30 to 50	42	504
1	1	Moonshee and duftry	12	12	144
5	5	Peons	6	30	360
1	1	Chowkidar	5	5	60
		Total ...	...	...	27,096
		Travelling allowances ...	...	200	2,400
		Total ...	...	...	29,496
		Deduct chargeable to Patna and Gya Railway	...		14,748
			...		14,748
		Total Direction ...	...	...	40,308
		Engineering Department.			
		Engineer Establishment.			
1	1	Executive Engineer, 2nd grade	800	800	9,600
		Total Engineer Establishment ...	...	..	9,600
		Upper Subordinate Establishment.			
1	1	Sub-Engineer, 1st grade	400	400	4,800
		Total Upper Subordinate Establishment ...	.	.	4,800
		Carried over		...	14,400

DULE A.

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,500	17,060	25,560	...	1,690	490	1,200	1,690	
...	...	...	1,100	...	...	...	...	
...	...	...	450	...	...	...	...	
...	...	...	144	...	...	...	...	
...	...	...	86	...	...	...	...	
...	...	...	108	...	...	...	...	
...	...	...	111	...	...	...	...	
...	...	...	20	...	...	...	...	
...	...	...	150	...	...	...	...	
...	...	...	42	...	...	...	...	
...	...	...	12	...	...	...	...	
...	...	...	30	...	...	...	...	
...	...	...	5	...	...	...	...	
...	...	...	2,258	...	...	...	...	
...	...	...	200	...	...	...	...	
...	...	29,496	2,458	29,496	...	...	...	
...	...	14,748	...	14,748	...	...	...	
...	14,748	14,748	...	14,748	3,380	11,368	14,748	
8,500	31,808	40,308	...	16,438	3,870	12,568	16,438	
...	...	...	800	9,600	...	...	...	
...	...	...	800	9,600	...	...	...	
...	...	...	400	4,800	...	...	...	
...	...	...	400	4,800	...	...	...	
...	...	...	...	14,400	...	...	...	

SCHE

CAPITAL

Budget Estimate of the Establishment on the

Number.		Details.	Monthly salary of office.	Estimate.	
1879-80.	1880-81.			Per mensem.	Per annum.
		ENGINEERING DEPARTMENT—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	14,400
		Lower Subordinate Establishment.			
...	...	Lower Subordinates	...	...	...
		Total Lower Subordinate Establishment ...	...	...	...
		Office Establishment.			
1	1	Clerk, 2nd grade	80 to 110	92	1,104
1	2	Do., 3rd „	50 to 70	58	696
...	...	Do., 5th „	25 to 30	...	...
...	...	Draftsman	60 to 90	...	...
2	2	Chuprasies	6	12	144
		Total Office Establishment ..	...	...	1,944
		Travelling Allowances ...	...	70	840
		TOTAL ENGINEERING DEPARTMENT ...	...	...	17,184
		Deduct chargeable to Gya line ...	...	...	...
			...	...	17,184
		Maintenance of Way and Works.			
1	1	Inspector	150	150	1,800
3	3	Sub-Inspectors	35 to 75	105	1,260
1	1	Overseer, 2nd grade	80	80	960
1	1	Sub-Overseer, 1st grade	50	50	600
1	1	Ditto, 2nd „	30	30	360
29	29	Gangers	10	290	3,480
261	261	Men in gangs...	5	1,305	15,660
36	36	Gate-keepers	5	180	2,160
4	4	Chowkidars	5	20	240
3	3	Carpenters	8	24	288
24	24	Trollymen	6	144	1,728
4	4	Peons	6	24	288
1	1	Clerk	30	30	360
		Total ...	...	2,432	29,184
		Travelling Allowances ...	...	110	1,320
		TOTAL MAINTENANCE ...	...	2,542	30,504
		TOTAL ENGINEERING AND MAINTENANCE ...	...	...	47,688

DULE A—*continued.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	14,400				
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	92	1,104	...	...	...	
...	...	...	118	1,416	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	222	2,664	...	...	...	
...	...	..	70	840	...	...	..	
3,800	13,384	17,184	...	17,904	...	...	...	
...	...	...	...	6,552	...	...	...	
3,800	13,384	17,184	...	11,342	2,850	8,492	11,342	
...	...	...	150	1,800	...	...	...	
...	...	...	105	1,260	...	...	...	
...	...	...	80	960	...	...	...	
...	...	...	50	600	...	...	...	
...	...	...	30	360	...	...	...	
...	...	...	290	3,480	...	...	...	
...	...	...	1,305	15,660	...	...	...	
...	...	...	180	2,160	...	...	...	
...	...	...	20	240	...	...	...	
...	...	...	24	288	...	...	...	
...	...	...	144	1,728	...	...	...	
...	...	...	24	288	...	...	...	
...	...	...	30	360	...	...	...	
...	...	...	2,432	29,184	...	...	...	
...	...	...	110	1,320	...	...	...	
...	30,504	30,504	2,542	30,504	...	30,504	30,504	
3,800	43,888	47,688	...	41,846	2,850	38,996	41,846	

SCHE

CAPITAL

Budget Estimate of the Establishment of the

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Locomotive Department.	Rs.	Rs.	Rs.
1	1	Locomotive Superintendent ...	450	450	2,700
1	1	Locomotive Foreman	255	255	3,060
		Total ...	...	705	5,760
		Office Establishment.			
2	3	Clerks, 3rd grade	50 to 70	108	1,296
2	1	Do., 4th „	35 to 45	...	...
1	1	Clerk, 5th „	25 to 30	26	312
1	1	Draftsman	60 to 90	78	936
2	2	Peons	6	12	144
1	1	Chowkidar	5	5	60
		Total Office Establishment ...	...	229	2,748
		Locomotive Foreman's Office Establishment.			
1	1	Clerk, 3rd grade	50 to 70	50	600
		Total ...	...	50	600
		Running Establishment.			
1	1	Issuing Clerk	35	35	420
2	2	Storemen	20	40	480
7	7	Drivers	120 to 200	1,060	12,720
7	7	Firemen	8 to 15	90	1,080
26	26	Khalasies, Greasers, Cleaners	6 to 11	178	2,136
4	4	Tindals	12	48	576
5	5	Coalmen	6	30	360
2	2	Chowkidars	5	10	120
3	3	Cooks	8	24	288
3	3	Bhistees	3	9	108
3	3	Sweepers	2 & 3	7	84
1	1	Water Inspector	10	10	120
		Total Running Establishment ...	...	1,541	18,492
		Travelling Allowances ...	...	...	...
		Total ...	...	...	27,600
		Deduct chargeable to Gya line ...	...	...	2,724
		Total Locomotive Department ...	...	...	24,876

DULE A—*continued.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	450	5,400	...	...	...	
...	...	...	255	3,060	...	...	...	
...	5,760	5,760	705	8,460	...	8,460	8,460	
...	...	...	166	1,992	...	...	...	
...	...	...	35	420	...	...	...	
...	...	...	27	324	...	...	...	
...	...	...	84	1,008	...	...	...	
...	...	...	12	144	..	...	...	
...	...	...	5	60	...	...	...	
...	2,748	2,748	329	3,948	...	3,948	3,948	
...	...	...	50	600	...	...	...	
...	600	600	50	600	..	600	600	
...	...	...	35	420	...	...	...	
...	...	...	40	480	...	...	...	
...	...	...	1,060	12,720	...	...	...	
...	...	...	90	1,080	...	...	...	
...	...	...	178	2,136	...	...	...	
...	...	...	48	576	...	...	...	
..	...	...	30	360	...	...	...	
..	...	...	10	120	...	...	...	
...	...	...	24	288	...	...	...	
...	...	...	9	108	...	...	...	
...	...	...	7	84	...	...	...	
...	...	...	10	120	...	...	...	
...	18,492	18,492	1,541	18,492	...	18,492	18,492	
...	...	...	...	...	..	...	...	
...	...	...	70	840	...	840	840	
...	27,600	27,600	...	32,340	...	32,340	32,340	
...	2,724	2,724	...	4,674	...	4,674	4,674	
...	24,876	24,876	...	27,666	...	27,666	27,666	

SCHE

CAPITAL

Budget Estimate of the Establishment of the

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Carriage and Wagon Department.	Rs.	Rs.	Rs.
1	1	Carriage and Wagon Examiner	50	50	600
7	7	Greasers and wheel-tappers	7 to 8	52	624
1	1	Clerk, 4th grade	35 to 45	35	420
1	1	Peon	6	6	72
		Total ...	.....	143	1,716
		Travelling Allowances ...	.....	50	600
		Total Carriage & Wagon Department ...	.....	193	2,316
		Steam Ferry.			
		Steamer "Barrh."			
1	1	Commander, class F	170 to 220	180	2,160
1	1	Engineer	35	35	420
1	1	Serang	20	20	240
1	1	Tindal	15	15	180
2	2	Seacunnies	12	24	288
12	12	Khalasies	7	84	1,008
1	1	Cook	7	7	84
4	4	Engine-men and firemen	12 to 20	64	768
2	2	Coalmen	7	14	168
1	1	Topaz	6	6	72
		Total Steamer *Barrh*	...	449	5,388
		Steamer "Phlox"			
1	1	Commander, class E	110 to 160	110	1,320
1	1	Native Engineer	25	25	300
2	2	Seacunnies	12	24	288
1	1	Tindal	15	15	180
5	5	Khalasies	7	35	420
2	2	Firemen	17½	35	420
1	1	Captain's cook	7	7	84
1	1	Topaz	6	6	72
		Total Steamer *Phlox* ...	...	257	3,084
		Carried over ...	...	...	8,472

DULE A—*continued.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	50	600	...	...	...	
...	...	...	52	624	...	...	...	
...	...	...	35	420	...	...	...	
...	...	...	6	72	...	...	...	
...	...	...	143	1,716	...	...	...	
...	...	...	50	600	...	...	...	
...	2,316	2,316	193	2,316	...	2,316	2,316	
...	...	...	180	2,160	...	...	...	
...	...	...	35	420	...	...	...	
...	...	...	20	240	...	...	...	
...	...	...	15	180	...	...	...	
...	...	...	24	288	...	...	...	
...	...	...	84	1,008	...	...	...	
...	...	...	7	84	...	...	...	
...	...	...	64	768	...	...	...	
...	...	...	14	168	...	...	...	
...	...	...	6	72	...	...	...	
...	...	...	449	5,388	...	...	...	
...	...	...	110	1,320	...	...	...	
...	...	...	25	300	...	...	...	
...	...	...	24	288	...	...	...	
...	...	...	15	180	...	...	...	
...	...	...	35	420	...	...	...	
...	...	...	35	420	...	...	...	
...	...	...	7	84	...	...	...	
...	...	...	6	72	...	...	...	
...	...	...	257	3,084	...	...	...	
...	...	...	...	8,472	...	...	...	

SCHE

CAPITAL

Budget Estimate of the Establishment of the

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		STEAM FERRY—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	8,472
		STEAM LAUNCH "SYLPH."			
1	1	Driver	25	25	300
1	1	Serang	20	20	240
1	1	Fireman	12	12	144
1	1	Lascar or Khalasie	7	7	84
1	1	Steersman	12	12	144
		Total Steam launch *Sylph*	...	76	912
		FLAT ESTABLISHMENT.			
1	1	Serang	20	20	240
6	6	Tindals	8	48	576
10	10	Khalasies	7	70	840
8	8	Ditto	14	112	1,344
		Total Flat Establishment ...	...	250	3,000
		TOTAL STEAM FERRY ...	...	...	12,384
		TRAFFIC DEPARTMENT.			
		Traffic Superintendent's Office.			
1	1	Assistant Traffic Superintendent	450 to 650	450	5,400
1	1	Traffic Inspector	110 to 160	136	1,632
1	1	Clerk, 2nd grade	80 to 110	70	840
3	3	Clerks, 4th "	35 to 45	123	1,476
5	5	Do., 5th "	25 to 30	131	1,572
1	1	Duftry	10	10	120
2	2	Peons	6	12	144
1	1	Chowkidar	5	5	60
1	1	Bhistee	3	3	36
1	1	Sweeper	4	4	48
4	4	Trollymen	6	24	288
2	2	General Assistants	16	32	384
		TOTAL TRAFFIC SUPERINTENDENT'S OFFICE ...	...	1,000	12,000
		Deduct chargeable to Gya Line ...	...	...	4,000
		Total ...	...	...	8,000
		Carried over	...	...	8,000

DULE A—*continued.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	8,472	...	...	...	
...	...	...	25	300	...	...	...	
...	...	...	20	240	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	7	84	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	76	912	...	...	...	
...	...	...	20	240	...	...	...	
..	...	...	48	576	...	...	...	
...	...	...	70	840	...	...	...	
...	...	...	112	1,344	...	...	...	
...	...	...	250	3,000	...	...	...	
...	12,384	12,384	...	12,384	...	12,384	12,384	
...	...	...	450	5,400	...	...	...	
...	...	...	136	1,632	...	...	...	
...	...	...	70	840	...	...	...	
...	...	...	123	1,476	...	..	..	
...	...	...	131	1,572	...	...	...	
...	...	...	10	120	...	...	...	
..	...	...	12	144	...	...	...	
...	...	...	5	60	...	...	...	
...	...	...	3	36	...	...	...	
...	...	...	4	48	...	..	...	
...	...	...	24	288	...	...	...	
...	...	...	32	384	...	...	...	
...	..	...	1,000	12,000	...	...	...	
...	...	...	...	4,000	...	...	...	
...	...	...	...	8,000	...	...	...	
...	...	...	...	8,000	...	...	...	

SCHE

CAPITAL

Budget Estimate of the Establishment of the

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		TRAFFIC DEPARTMENT—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	8,000
		Train Staff.			
6	6	Guards, class D	60 to 90	375	4,500
1	1	Guard „ C	25 „ 49	49	588
1	1	Shunter „ B	25 „ 40	34	408
		Total Train Staff ...	...	458	5,496
		Station Staff.			
2	3	Class E	110 to 160	220	2,640
4	4	Do. D	60 to 90	270	3,240
10	10	Do. C	25 to 49	318	3,816
12	15	Do. B	25 to 40	316	3,792
14	16	Do. A	14 to 24	242	2,904
6	6	Markers	10 to 12	65	780
7	7	Probationers	10 to 24	86	1,032
1	1	Clockman	25	25	300
5	5	Jemadars	10 to 12	54	648
9	9	Signalmen	7 to 8	63	756
22	22	Pointsmen	6	132	1,584
23	27	Chowkidars	5	115	1,380
4	4	Porters and Peons	5	18	216
12	12	Bhistees	5 to 6	60	720
8	8	Hindoo Watermen	3 to 4	25	300
12	12	Mehters	4-8 to 5	54	648
4	4	Carriage Cleaners	4-8 to 5	18	216
3	3	Lampmen	5	15	180
1	1	Female Ticket Collector	9	9	108
2	2	Weigh Bridge Khalassies	5	10	120
1	1	Guards' Running-room Cook	8	8	96
2	2	Gate Inspectors	10 to 12	20	240
		Total Station Staff ...	...	2,143	25,716
		Travelling Allowances ..	..	90	1,080
		TRAFFIC DEPARTMENT ...	...	...	40,292
		AUDIT AND ACCOUNTS.			
		Deputy Examiner	550	275	3,300
		Total ...	...	...	3,300
		Carried over ...	...	...	3,300

DULE A—*continued.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	8,000	...	...	...	
...	...	...	375	4,500	...	...	...	
...	...	...	49	588	...	...	...	
...	...	...	34	408	...	...	...	
...	...	...	458	5,496	...	...	...	
...	...	...	330	3,960	...	...	...	
...	...	...	270	3,240	...	...	...	
...	...	...	318	3,816	...	...	...	
...	...	...	406	4,872	...	...	...	
...	...	...	270	3,240	...	...	...	
...	...	...	65	780	...	...	...	
...	...	...	86	1,032	...	...	...	
...	...	...	25	300	...	...	...	
...	...	...	54	648	...	...	...	
...	...	...	63	756	...	...	...	
...	...	...	132	1,584	...	...	...	
...	...	...	135	1,620	...	...	...	
...	...	...	18	216	...	...	...	
...	...	...	60	720	...	...	...	
...	...	...	25	300	...	...	...	
...	...	...	54	648	...	...	...	
...	...	...	18	216	...	...	...	
...	...	...	15	180	...	...	...	
...	...	...	9	108	...	...	...	
...	...	...	10	120	...	...	...	
...	...	...	8	96	...	...	...	
...	...	...	20	240	...	...	...	
...	...	...	2,391	28,692	...	...	...	
...	...	...	90	1,080	...	...	...	
...	40,292	40,292	...	43,268	...	43,268	43,268	
...	...	...	275	3,300	...	...	...	
...	...	...	275	3,300	...	...	...	
...	...	...	...	3,300	...	...	...	

SCHE

. CAPITAL

Budget Estimate of the Establishment of the

Number 1879-80	Number 1880-81	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Audit and Accounts—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	3,300
		Accounts.			
½	½	Accountant, 3rd Grade, Rs. 160 to Rs. 240 ...	200	100	1,200
2	2	Accountants, 4th Do. „ 80 to „ 150 ...	115	230	2,760
½	½	Travelling Inspector	115	57	684
2	1	Apprentice Accountant	50	100	1,200
		Total Accounts ...	...	487	5,844
		Clerks and Office Servants.			
½	½	Clerk, 2nd grade, Rs. 80 to Rs. 110	96	48	576
5	5	Clerks, 3rd „ „ 50 „ 70	60	300	3,600
6	6	Do., 4th „ „ 35 „ 45 ...	40	240	2,880
3	3	Do., 5th „ „ 25 „ 30	27	81	972
1	1	Duftry	15	15	180
4	4	Chuprasies	6	24	288
1	1	Chowkidar	5	5	60
1	1	Cashier	100	100	1,200
1	1	Assistant Cashier	50	50	600
1	1	Jemadar	10	10	120
2	2	Burkundazes	7	14	168
		Total ...	...	887	10,644
		Travelling Allowances ...		80	960
		Total ...	...	...	11,604
		Total Audit and Accounts ...	...	....	20,748
		Store Department.			
		Store-keeper's Office.			
½	½	Store-keeper, 2nd grade	250	62	744
1	1	Clerk, 3rd grade	50 to 70	62	744
1	1	Do. 4th „	35 to 45	39	468
1	1	Sub-Store-keeper, 3rd grade	40 to 60	44	528
2	2	Chuprassies	6	12	144
4	4	Chowkidars	5	20	240
		Total Store-keeper's Office ...	...	239	2,868
		Carried over ...	...	...	2,868

DULE A—*continued.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	3,300	...	...	...	
...	...	...	100	1,200	...	...	...	
...	...	...	230	2,760	...	...	...	
...	...	...	57	684	...	...	...	
...	...	...	50	600	...	...	...	
...	...	...	437	5,244	...	...	...	
...	...	...	48	576	..	...	...	
...	...	...	300	3,600	...	...	...	
...	...	...	240	2,880	...	...	...	
...	...	...	81	972	...	...	...	
...	...	...	15	180	...	...	...	
...	...	...	24	288	...	...	...	
...	...	...	5	60	...	...	...	
...	...	...	100	1,200	...	...	...	
...	...	...	50	600	...	...	...	
...	...	.	10	120	...	...	...	
..	...	..	14	168	...	...	...	
...	...	...	887	10,644	...	...	...	
...	...	...	80	960	...	...	...	
..	...	...	...	11,604	...	...	...	
4,600	16,148	20,748	...	20,148	4,970	15,178	20,148	
...	...	...	125	1,500	...	...	...	
...	...	...	62	744	...	...	...	
...	...	...	39	468	...	...	...	
...	...	...	44	528	...	...	...	
...	...	...	12	144	...	...	...	
...	...	...	20	240	...	...	...	
..	...	...	302	3,624	...	...	...	
...	...	...	...	3,624	...	...	...	

SCHE

CAPITAL

Budget Estimate of the Establishment of the

Number.		Details.	Monthly salary of office.	Estimate,	
1879-80.	1880-81.			Per mensem.	Per annum.
		Store Department—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	2,868
		Depôt Stores.			
1	1	Ward-keeper	25 to 30	25	300
		Total ...	...	25	300
		Travelling Allowances ...	...	50	600
		Total Store Department ...	...	314	3,768
		Medical.			
1	1	Assistant Surgeon	100	100	1,200
1	1	Native Doctor	40	40	480
1	1	Compounder	10	10	120
		Total Medical ...	...	150	1,800
		Hospital Servants.			
1	1	Bhistee	5	5	60
1	1	Dresser	6	6	72
1	1	Cook	5	5	60
1	1	Sweeper	5	5	60
		Total ...	...	21	252
		Sanitation.			
1	1	Jemadar	6	6	72
2	2	Sweepers	5	10	120
		Hire of bullocks	...	10	120
		Contract for removing night-soil	...	15	180
		Total Sanitation ...	...	41	492
		Total ...	...	212	2,544
		Travelling Allowances ...	...	25	300
		Total Medical and Sanitation ...	...	237	2,844
		Contingencies.			
		Office of Engineer-in-Chief	...	200	2,400
		Total Direction ...	...	..	2,400
		Carried over ...	...	..	2,400

DULE A—*continued.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	3,624	...	...	...	
...	...	...	25	300	...	...	...	
...	...	...	25	300	...	...	.	
...	...	...	50	600		...	.	
1,000	2,768	3,768	377	4,524	1,095	3,429	4,524	
...	...	...	100	1,200	. .	...	...	
...	...	...	40	480	...	...	...	
...	...	...	10	120	...	...	...	
...	...	...	150	1,800	...	...	...	
...	...	...	5	60	..	...	...	
...	...	...	6	72	...	...	...	
...	...	...	5	60	...	...	...	
...	...	...	5	60	...	...	...	
..	...	...	21	252	...	...	...	
...	...	...	6	72	...	...	...	
...	...	...	10	120	..	...	...	
...	...	...	10	120	...	...	...	
...	...	...	15	180	...	...	.	
. .	...	...	41	492	...	.	...	
...	.	...	212	2,544	...	...	...	
...		...	25	300	...	...	...	
600	2,244	2,844	237	2,844	515	2,329	2,844	
...	.	...	200	2,400	.	...	...	
150	2,250	2,400	200	2,400	200	2,200	2,400	
...	...	...	...	2,400	...	...	...	

SCHE

CAPITAL

Budget Estimate of the Establishment of the

Number.		Details.	Monthly salary of office.	Estimate,	
1879-80.	1880-81.			Per mensem.	Per annum.
		Contingencies—*continued.*	Rs.	Rs.	Rs.
		Brought forward ...	...	...	2,400
		Engineering.			
		Executive Engineer's Office.	...	74	888
		Total Engineering ...	...	..	888
		Locomotive Department.			
		Locomotive Superintendent's Office	...	20	240
		Total ...	...	...	240
		Carriage and Wagon Department	...	20	240
		Total ...	...	...	240
		Traffic Department.			
		Traffic Superintendent's Office	...	25	300
		Total Traffic Department ...	..	...	300
		Stores Department.			
		Store-keeper's Office	...	50	600
		Total Stores ...	...	...	600
		Audit and Accounts.			
		Deputy Examiner's Office	...	80	960
		Total Audit and Accounts ...	..	...	960
		Medical and Sanitation.			
		Medicines and diets, &c.	...	30	360
		Total Medical and Sanitation ...	...	...	360
		Total Contingencies ...	...	...	5,988
		Add—Total Establishment ...	...	...	1,95,224
		Grand Total—Schedule A ...	...	...	2,01,212

DULE A—*concluded.*

AND REVENUE.

Tirhoot State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	2,400	...	...	...	
...	...	...	74	888	...	...	...	
100	788	888	74	888	150	738	888	
...	...	...	20	240	...	...	...	
...	240	240	20	240	...	240	240	
...	...	...	20	240	...	...	...	
...	240	240	...	240	...	240	240	
...	...	...	25	300	...	...	...	
...	300	300	25	300	...	300	300	
...	...	...	50	600	...	...	...	
100	500	600	50	600	150	450	600	
...	...	...	50	600	...	...	...	
100	860	960	50	600	150	450	600	
...	...	...	30	360	...	...	...	
50	310	360	30	360	50	310	360	
500	5,488	5,988	469	5,628	700	4,928	5,628	
18,500	1,76,724	1,95,224	...	1,79,744	13,300	1,66,444	1,79,744	
19,000	1,82,212	2,01,212	...	1,85,372	14,000	1,71,372	1,85,372	

V. RIGHY,

Offg. Engineer-in-Chief, Tirhoot State Railway.

Nos. 197—98 R. A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 26, 1880.

38.—PRODUCTIVE PUBLIC WORKS.

Capital Regular Estimate of the Tirhoot State Railway for 1879-80, with Budget-Estimate for 1880-81.

Read again—

Public Works Department Resolution Nos. 316—18 A SR, dated 14th March 1879.

Read also the following :—

Letter No. 1361 A—SR, dated 20th December 1879, from the Government of Bengal.
Public Works Department letter No. 47 R A of the 20th January 1880.

REGULAR ESTIMATE, 1879 80.

RESOLUTION.—The grant assigned in the Budget Orders for the Tirhoot State Railway provided for an Indian outlay of Rs. 2,00,000 during 1879-80. This was increased during the year to Rs. 2,35,000.

2. Subsequently, however, this sum was reduced by a transfer of Rs. 19,700 to the English grant to meet an indent for workshop machinery.

3. The Regular Estimate is submitted for the balance, *viz.*, Rs. 2,15,300, and is passed, in round numbers, by the Government of India for Rs. 2,15,000.

BUDGET-ESTIMATE, 1880-81.

4. Of the grant of Rs. 10,00,000 placed provisionally at the disposal of the Government of Bengal to cover English and Indian outlay on the State Railways under its control during 1880-81, Rs. 1,50,000 have been allotted to the Tirhoot State Railway.

5. Apparently it is not expected that any stores will be required from England, as the Budget-Estimate has been cast for an Indian outlay of the entire sum allotted to the line, *viz.*, Rs. 1,50,000. In the event, however, of any indents for English stores being sent forward for compliance during the course of the ensuing official year, the necessary funds must be appropriated from this grant. Meanwhile the Government of India accepts the estimate, as submitted, for a net Indian outlay of Rs. 1,50,000.

6. It is observed that the sanctioned estimate of this Railway is shewn as Rs. 60,01,489. The amount for which the Government of India asked and obtained the sanction of the Secretary of State was for an even sum of Rs. 60,00,000. This amount should be quoted in future documents.

7. The Government of Bengal notices that the figures in column "Incurred to end of 1878-79" do not agree with the expenditure shewn in the Capital Appropriation and Outlay Account. The difference is due to the fact that in the latter "Receipts on Capital Account" are deducted from different heads of account concerned, while in the Budget-Estimate they are deducted in lump at foot.

8. The following is a statement of the amounts accepted by the Government of India as the Regular and Budget-Estimates for 1879-80 and 1880-81, respectively :—

Main heads of account.	Budget grant, 1879-80.	Expenditure.					Sanctioned estimate.
		Regular Estimate, 1879-80.	Estimated during 1880-81.	Incurred to end of 1878-79.	Total.	Future years.	
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Preliminary Expenses ..	...	...	...	9,201	9,201	482	9,683
Land	7,000	7,000	...	1,53,089	1,60,089	...	1,52,786
Construction of Line ...	...	6,000	...	8,47,897	8,53,897	2,24,737	10,78,634
Ballast and Permanent Way ...	12,000	35 000	...	19,56,668	19,91,668	...	19,75,023
Stations and Buildings ...	64,000	53,650	85,000	6,54,404	7,93,054	92,809	8,85,863
	83,000	1,01,650	85,000	36,21,259	38,07,909	3,18,028	41,01,989
Plant	24,000	2,000	...	1,92,329	1,94,329	84,320	2,78,649
Steam Ferries	1,05,500	1,05,500	16,000	1,32,014	2,53,514	46,486	3,00,000
Rolling Stock	52,500	30,000	35,000	5,55,359	6,20,359	40,511	6,60,870
	2,65,000	2,39,150	1,36,000	45,00,961	48,76,111	4,89,345	53,41,508
Establishment	26,000	19,000	14,000	5,66,354	5,99,354	33,456	6,32,810
Total final heads ...	2,91,000	2,58,150	1,50,000	50,67,315	54,75,465	5,22,801	59,74,318
Suspense Accounts	—40,000	11,000	...	1,68,206	1,79,206	...	...
Amount held in reserve ...	...	...	...	...	...	...	25,682
Grand Total ...	2,51,000	2,69,150	1,50,000	52,35,521	56,54,671	5,22,801	60,00,000
Deduct—Receipts on Capital Account	..	...	..	4,230	4,230	...	...
	2,51,000	2,69,150	1,50,000	52,31,291	56,50,441	..	60,00,000
Alterations made by Government of India, *vide* para. 8 ...	..	—300	...	...	—300	...	...
	2,51,000	2,68,850	1,50,000	52,31,291	56,50,141	...	60,00,000
Deduct—Debits to Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off in England ...	51,000	53,850	...	16,91,327	17,45,177	...	...
Net Indian Outlay ...	2,00,000	2,15,000	1,50,000	35,39,964	39,04,964	...	...

9. The existing estimate of the Tirhoot State Railway should be finally closed on the 31st March 1880, and all outlay after that date should be incurred against a supplemental estimate of the further outlay required to complete all works in progress, and such additional works as are considered absolutely necessary, and can be met from the grant for Capital Outlay for the year 1880-81. Steps should be taken to have this supplemental estimate prepared and sent forward for sanction at as early a date as possible. The estimate for completion of works in hand need not be in full detail. It will be enough to give a careful approximation to the probable further outlay to be incurred on these works after the 31st March 1880. Estimates for uncommenced works should be in full detail.

Order.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Also, that a copy be forwarded to the Department of Finance for information.

Alex. FRASER, Major-Genl., R. E.,
Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 197—98 R. A.

Dated February 26, 1880.

Received

TIRHOOT STATE RAILWAY.

Orders on the Capital Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

No. 235, P. W. D. Press—26-2-80—100.

277

FINAL ISSUE.

PRODUCTIVE PUBLIC WORKS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

PATNA AND GYA STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretariat Press—Regr. No. 15509J—60—31-3-80.

PATNA AND GYA STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1880-81.

Main and Sub-Heads of Accounts.	Budget Grant, 1879-80.	Expenditure. Regular Estimate, 1879-80.	Estimated during 1880-81.	Incurred to end of 1878-79.	Total.	Future years.	Sanctioned Estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary Expenses... Survey expenses ... Plant ... ... Establishment, including salaries, allowances, and contingencies	.....	1,000	.....	6,689	7,689	.....	10,000	
II.—Land	15,000	1,25,000	18,000	26,667	1,69,667	.....	1,69,642	
III.—Construction of line: Earthwork	20,000	50,000	.....	1,74,460	2,24,460	.....	2,08,740	
Bridgework ...	15,000	55,000	.....	2,19,036	2,74,036	.....	2,88,635	
Tunnels ...	.....	.....	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, &c. ...	11,000	8,500	3,000	9,595	21,095	.....	21,325	
Fencing	.....	1,500	3,000	487	4,987	.....	5,125	
Electric Telegraph...	.....	.....	.....	.....	.....	.....	.....	
	46,000	1,15,000	6,000	4,03,578	5,24,578	.....	5,23,825	
IV.—Ballast and Permanent-way ... Ballasting	30,000	1,09,000	1,04,000	6,270	2,19,270	.....	7,13,786	
Permanent-way ...	5,00,000	4,00,000	.....	12,69,257	16,69,257	.....	18,52,200	
	5,30,000	5,09,000	1,04,000	12,75,527	18,88,527	7,12,459	25,65,986	
V.—Stations and Buildings. Stations and offices...	34,000	50,000	10,000	58,617	1,88,617	.....	1,08,254	
Workshops store buildings	.....	.....	.....	2,014	2,014	.....	.....	
Staff-quarters ...	12,000	33,000	10,000	26,994	69,994	.....	36,802	
Station machinery ...	51,637	1,10,000	5,000	33,020	1,48,020	.....	1,63,853	
	97,637	1,93,000	25,000	1,20,645	3,38,645	.....	3,08,909	
Total Construction Accounts ...	6,88,637	9,43,000	1,53,000	18,33,106	29,29,106	7,12,459	35,78,362	
VI.—Plant ... Engineering ...	.....	11,000	10,000	31,656	52,656	.....	35,000	
Locomotive ...	.....	.....	.....	.....	.....	.....	.....	
Carriage and Wagon	.....	.....	.....	2,322	2,322	.....	.....	
Station and office furniture	2,000	13,000	.....	4,442	17,442	.....	10,000	
	2,000	24,000	10,000	38,420	72,420	.....	45,000	
VII.—Steam Ferries	.....	.....	.....	.....	.....	.....	.....	
VIII.—Rolling-Stock ... Locomotive ... ... Carriage and Wagon	.....	.....	65,000	26,700	91,700	1,08,300	2,00,000	
IX.—Establishment as per Schedule A.	72,312	56,000	22,000	1,51,281	2,29,281	.....	2,14,330	
Total Final Heads ...	7,62,949	10,23,000	2,50,000	20,49,507	33,22,507	8,20,759	40,37,692	
Suspense Account as per Schedule B. ...	—4,12,449	—2,89,500	.....	+4,70,574	1,81,074	.....	.....	
Reserve	.....	.....	.....	.....	.....	.....	325	
Grand Total ...	3,50,500	7,33,500	2,50,000	25,20,081	35,03,581	8,20,759	40,38,017	
Deduct— Receipts on Capital Account... ...	.....	.....	.....	248	248	.....	.....	
	3,50,500	7,33,500	2,50,000	25,19,833	35,03,333	8,20,759	40,38,017	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	50,500	83,500	.....	7,65,599	8,49,099	.....	.....	
Net Indian Expenditure ...	3,00,000	6,50,000	2,50,000	17,54,234	26,54,234	.....	.....	

PATNA AND GYA STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1880-81.

SUSPENSE HEADS.	Actual balance at end of 1878-79.	PROBABLE TRANSACTIONS OF 1879-80.			Probable balance at end of 1879-80.	PROBABLE TRANSACTIONS OF 1880-81.			Probable balance at end of 1880-81.	REMARKS.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase { Stores ...	—11,751	90,000	90,000	.....	—11,751	1,00,000	1,00,000	.....	—11,751	
Purchase { Plant ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Sales	8,423	+1,000	9,423	—8,423	.....	5,000	5,000	.....	.....	
Stores	3,92,178	6,00,000	8,23,920	—2,23,920	1,68,258	1,26,000	1,20,000	6,000	1,74,258	
Manufacture	12,157	20,000	32,157	—12,157	.....	.....	.....	.....	.....	
Miscellaneous advances ...	7,387	50,000	50,000	.....	7,387	10,000	16,000	—6,000	1,387	
London stores ...	25,076	95,000	1,10,000	—15,000	10,076	.....	.....	.....	10,076	
Do. invoices ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture ...	37,104	50,000	80,000	—30,000	7,104	40,000	40,000	.....	7,104	
Total ...	4,70,574	9,06,000	11,95,500	—2,89,500	1,81,074	2,81,000	2,81,000	.....	1,81,074	

PATNA AND GYA STATE RAILWAY.

Abstract of Establishment Charges, 1880-81.

Sub-heads.	Salaries, 1880-81.	Travelling, 1880-80.	Contingencies, 1880-81.	Total.		Distribution.				Remarks.
						Capital.		Revenue.		
				1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	15,158	2,400	1,200	27,148	18,758	17,460	6,250	9,688	12,508	
Engineering	57,996	1,800	600	74,912	60,396	17,824	5,800	57,088	54,596	
Stores	5,280	1,200	1,200	8,436	7,680	5,520	2,440	2,916	5,240	
Audit and Accounts	18,396	840	960	21,936	20,196	13,032	6,850	8,004	13,346	
Medical and Sanitation	1,632	.....	300	1,932	1,932	1,264	660	668	1,272	
Traffic	28,360	.....	600	28,960	28,960	.....	.....	28,960	28,960	
Locomotive	22,758	.....	600	21,408	23,358	.....	.....	21,408	23,358	
Total ...	1,49,580	6,240	5,460	1,84,732	1,61,280	56,000	22,000	1,28,732	1,39,280	

SCHE

CAPITAL AND

Budget Estimate of Establishment of the

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of office.	Estimate. Per mensem.	Estimate. Per annum.
		Direction.	Rs.	Rs.	Rs.
		Share of Director's, Consulting Engineer's, and Store-keeper's Establishments	.....	.....	10,000
1	1	Engineer-in-Chief	1,100	1,100	13,200
1	1	Assistant Engineer, 1st grade, Personal Assistant to Engineer-in-Chief	450	450	5,400
1	1	Clerk, 1st grade, Rs. 120 to Rs. 160 ...	144	144	1,728
1	1	Do., 2nd " " 80 " " 110 ...	86	86	1,032
2	2	Do., 3rd " " 50 " " 70 ...	54	108	1,296
3	3	Do., 4th " " 35 " " 45 ...	37	111	1,332
1	1	Do., 5th " " 25 " " 30 ...	20	20	240
1	1	Draftsman	150	150	1,800
1	1	Ditto, Rs. 30 to Rs. 50	42	42	504
1	1	Duftry	12	12	144
5	5	Peons	6	30	360
1	1	Chowkidar	5	5	60
		Total ...	.....	2,258	27,096
		Travelling allowance ...	.....	200	2,400
			.....	.....	29,496
		Deduct chargeable to Tirhoot State Railway...	.....	.....	14,748
		Total ..	.....	.....	14,748
		Total Direction ...	.....	.....	24,748
		Engineering Department.			
		Engineer Establishment.			
1	...	Executive Engineer, 2nd grade (3 months) ...	800	800	2,400
1	...	Ditto, 4th " (9 ") ...	550	550	4,950
1	1	Assistant Engineer, 1st grade	450	450	5,400
		Total Engineer Establishment...	.....	.....	12,750
		Upper Subordinate Establishment.			
1	...	Sub-Engineer, 1st grade (6 months) ...	400	400	2,400
1	...	Ditto, 3rd " (3 ") ...	250	250	750
1	...	Supervisor, 1st " (3 ") ...	200	200	600
3	1	Overseers, 1st " (6 ") ...	100	300	1,800
		Total ...	.....	1,150	5,550
		Lower Subordinate Establishment.			
10	2	Lower Subordinates	50	500	6,000
		Petty Establishment.			
1	...	Duffadar ... (6 months) ...	10	10	60
4	...	Burkundazes ... (6 ") ...	7	28	168
6	...	Sub-divisional Chowkidars (6 ") ...	5	30	180
		Total ...	.....	68	408

DULE A.

REVENUE.

Patna and Gya State Railway for the year 1880-81.

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	2,810	810	2,000	2,810	
.....	.....	.....	1,100	13,200	.....	.....	.....	
.....	.....	.....	450	5,400	.....	.....	.....	
.....	.....	.....	144	1,728	.....	.....	.....	
.....	.....	.....	86	1,032	.....	.....	.....	
.....	.....	.....	108	1,296	.....	.....	.....	
.....	.....	.....	111	1,332	.....	.....	.....	
.....	.....	.....	20	240	.....	.....	.....	
.....	.....	.....	150	1,800	.....	.....	.....	
.....	.....	.....	42	504	.....	.....	.....	
.....	.....	.....	12	144	.....	.....	.....	
.....	.....	.....	30	360	.....	.....	.....	
.....	.....	.....	5	60	.....	.....	.....	
.....	.....	.....	2,258	27,096	.....	.....	.....	
.....	.....	.....	200	2,400	.....	.....	.....	
.....	.....	.....	.....	29,496	.....	.....	.....	
.....	.....	.....	.....	14,748	.....	.....	.....	
.....	.....	.....	.....	14,748	5,040	9,708	14,748	
16,460	8,288	24,748	.....	17,558	5,850	11,708	17,558	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	450	5,400	.....	.....	.....	
.....	.....	.....	.....	5,400	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	100	1,200	.....	.....	.....	
.....	.....	.....	.....	1,200	.....	.....	.....	
.....	.....	.....	100	1,200	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the

Number. 1879-80	Number. 1880-81.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		ENGINEERING DEPARTMENT—*continued.*	Rs.	Rs.	Rs.
		Office Establishment.			
1	.....	Clerk, 2nd grade, Rs. 80 to Rs. 110 (8 months) ...	100	100	800
1	1	„ 3rd „ „ 50 to „ 70	60	60	720
2	1	„ 4th „ „ 35 to „ 45	35	70	840
1	1	Draftsman	75	75	900
2	2	Peons	6	12	144
4	4	Trollymen	6	24	288
		Total Office Establishment ...	.....	341	3,692
		Total Engineering Establishment ...	.....	.....	28,400
		Add portion to be transferred from Tirhoot line ...	.....	.....	... ..
		Total Engineering Establishment ...	.....	.....	28,400
		Maintenance of Way and Works.			
2	2	Inspectors, one at Rs. 200 and one at Rs. 150 ...	200	350	4,200
4	4	Sub-Inspectors, „ 35 to Rs. 75	.....	140	1,680
2	2	Sub-Overseers, 1st grade...	50	100	1,200
32	32	Gangers	10	320	3,840
384	384	Men in gangs	5	1,920	23,040
60	60	Gatekeepers	5	300	3,600
4	4	Chowkidars	5	20	240
2	2	Carpenters	8	16	192
24	24	Trollymen	6	144	1,728
4	4	Peons	6	24	288
2	2	Clerks	30	60	720
4	4	Blacksmiths	8	32	384
		Total ...	.....	3,426	41,112
		Travelling allowance	.....	150	1,800
		Total Maintenance ...	.....	3,576	42,912
		TOTAL ENGINEERING AND MAINTENANCE ...	.....	.....	71,312
		LOCOMOTIVE, INCLUDING CARRIAGE AND WAGON DEPARTMENTS.			
1	1	Locomotive Foreman	240	240	2,880
		Office Establishment.			
1	1	Clerk, 3rd grade, Rs. 50 to Rs. 70	50	50	600
1	1	„ 5th „ „ 25 to „ 30	25	25	300
1	1	Peon	6	6	72
1	1	Chowkidar	5	5	60
		Total Office Establishment ...	.....	86	1,032
		Carried over ...	.....	326	3,912

REVENUE.

Patna and Gya State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	60	720	.....	.....	.....	
.....	.....	.....	40	480	.....	.....	.....	
.....	.....	.....	75	900	.....	.....	.....	
.....	.....	.....	12	144	.....	.....	.....	
.....	.....	.....	24	288	.....	.....	.....	
.....	.....	.....	211	2,532	.....	.....	.....	
.....	.....	.....	.....	10,332	.....	.....	.....	
.....	.....	.....	.....	6,552	.....	.....	.....	
17,524	10,876	28,400	.....	16,884	5,600	11,284	16,884	
.....	.....	.....	350	4,200	.....	.....	.....	
.....	.....	.....	140	1,680	.....	.....	.....	
.....	.....	.....	100	1,200	.....	.....	.....	
.....	.....	.....	320	3,840	.....	.....	.....	
.....	.....	.....	1,920	23,040	.....	.....	.....	
.....	.....	.....	300	3,600	.....	.....	.....	
.....	.....	.....	20	240	.....	.....	.....	
.....	.....	.....	16	192	.....	.....	.....	
.....	.....	.....	144	1,728	.....	.....	.....	
.....	.....	.....	24	288	.....	.....	.....	
.....	.....	.....	60	720	.....	.....	.....	
.....	.....	.....	32	384	.....	.....	.....	
.....	.....	.....	3,426	41,112	.....	.....	.....	
.....	.....	.....	150	1,800	.....	.....	.....	
.....	.....	.....	.....	42,912	.....	.....	.....	
17,524	53,788	71,312	.....	59,796	5,600	54,196	59,796	
.....	.....	.....	300	2,880	.....	.....	.....	
.....	.....	.....	50	600	.....	.....	.....	
.....	.....	.....	25	300	.....	.....	.....	
.....	.....	.....	6	72	.....	.....	.....	
.....	.....	.....	5	60	.....	.....	.....	
.....	.....	.....	86	1,032	.....	.....	.....	
				3,912				

SCHE

CAPITAL AND

Budget Estimate of Establishment on the

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of office.	Estimate. Per mensem.	Estimate. Per annum.
			Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	3,912
		LOCOMOTIVE, INCLUDING CARRIAGE AND WAGON DEPARTMENT—*continued.*			
		Running Establishment.			
1	1	Issuing clerk	35	35	420
2	2	Storemen	20	40	480
5	5	Drivers at Rs. 120 to Rs. 200	138	690	8,280
8	8	Firemen „ 8 to „ 15	16	130	1,560
18	18	Khallassees „ 6 to „ 11 ... ... / Cleaners	7	126	1,512
3	3	Tindals	12	36	432
3	3	Coal-men	6	18	216
2	2	Chowkidars	5	10	120
1	1	Bhistees	3	3	36
1	1	Sweepers	2	2	24
1	1	Shunter	20	20	240
		Total Running Establishment ...	.....	1,110	13,320
1	1	Carriage Examiner	50	50	600
3	3	Greasers and tappers	7 to 8	21	252
		Total ...	.....	71	852
		Total ...	.....	1,507	18,084
		Add portion to be transferred from Tirhoot ...	.....	.....	2,724
		TOTAL LOCOMOTIVE, CARRIAGE, &c. ...	.....	.....	20,808
		TRAFFIC DEPARTMENT.			
1	1	Assistant Traffic Superintendent at Rs. 250 to 400	250	250	3,000
1	1	Traffic Inspector, Class E. ... „ 110 to 160	110	110	1,320
		Total ...	.....	360	4,320
		Office Establishment.			
1	1	Clerk, 4th grade ... Rs. 35 to 45 ...	40	40	480
1	1	„ 5th „ ... „ 25 „ 30 ...	25	25	300
2	2	Chaprassees	6	12	144
		Total Office Establishment ...	.....	77	924
		Carried over ...	.....	.....	5,244

286.

DULE A.

REVENUE.

Patna and Gya State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	3,912	.....	.....	.....	
.....	.....	.....	35	420	.....	.....	.....	
.....	.....	.....	40	480	.....	.....	.....	
.....	.....	.....	690	8,280	.....	.....	.....	
.....	.....	.....	130	1,560	.....	.....	.....	
.....	.....	.....	126	1,512	.....	.....	.....	
.....	.....	.....	36	432	.....	.....	.....	
.....	.....	.....	18	216	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	3	36	.....	.....	.....	
.....	.....	.....	2	24	.....	.....	.....	
.....	.....	.....	20	240	.....	.....	.....	
.....	.....	.....	1,110	13,320	.....	.....	.....	
.....	.....	.....	50	600	.....	.....	.....	
.....	.....	.....	21	252	.....	.....	.....	
.....	.....	.....	71	852	.....	.....	.....	
.....	.....	.....	1,567	18,804	.....	.....	.....	
.....	.....	.....	.....	3,954	.....	.....	.....	
.....	20,808	20,808	.....	22,758	.....	22,758	22,758	
.....	.....	.....	250	3,000	.....	.....	.....	
.....	.....	.....	110	1,320	.....	.....	.....	
.....	.....	.....	360	4,320	.....	.....	.....	
.....	.....	.....	40	480	.....	.....	.....	
.....	.....	.....	25	300	.....	.....	.....	
.....	.....	.....	12	144	.....	.....	.....	
.....	.....	.....	77	924	.....	.....	.....	
.....	.....	.....	.....	5,244	.....	.....	.....	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Patna and

Number.		Details.	Monthly salary of Office	Estimate,	
1879-80.	1880-81.			Per mensem.	Per annum.
			Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	5,244
		Traffic Department—*continued.*			
		Petty Establishment.			
1	1	Chowkidar	5	5	60
1	1	Bhistee	3	3	36
1	1	Sweeper	4	4	48
		Total ...	.....	12	144
			.....	.....	5,388
		Add portion to be transferred from Tirhoot line ...	.....	.....	4,000
		Total ...	.....	.....	9,388
		Station Staff.			
2	2	Class E.	110 to 160	240	2,880
2	2	Do. C.	50 to 70	100	1,200
15	15	Do. B.	30 to 45	450	5,400
1	1	Do. A.	15 to 25	15	180
1	1	Marker	10 to 12	10	120
1	1	Clock artificer	12	12	144
2	2	Jemadar	10 to 12	22	264
5	5	Signalmen	7 to 8	35	420
11	11	Pointsmen	6	66	792
4	4	Policemen (Chowkidars)	5	20	240
3	3	Porters and Peons	5 to 6	15	180
7	7	Bhistees	5	35	420
7	7	Mehters	4-8 to 5	35	420
1	1	Carriage cleaner	4-8 to 5	5	60
2	2	Lampmen	5	10	120
1	1	Female Ticket Collector	8 to 9	9	108
7	7	Hindoo water boys	3 to 4	21	252
1	1	Guards' running-room cooks	8	8	96
1	1	Carriage examiner	18	18	216
1	1	Ditto greaser	10	10	120
1	1	Gateman	10 to 12	10	120
		Total ...	.....	1,146	13,752
		Train Staff.			
5	5	Guards, Class D	75 to 100	375	4,500
2	2	Shunter, „ B	30 to 45	60	720
		Total ...	.....	435	5,220
		Total Traffic Department ...	.....	1,641	28,360

288

DULE A.

REVENUE.

Gya State Railway for the year 1880-81—*continued.*

1879 80.			Estimate, 1880 81.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	5,244	.....	.....	.....	
.....	.....	.....	5	60	.....	.....	.....	
.....	.....	.....	3	36	.....	.....	.....	
.....	.....	.....	4	48	.....	.....	.....	
.....	.....	.....	12	144	.....	.....	.....	
.....	.....	.....	.....	5,388	.....	.....	.....	
.....	.....	.....	.....	4,000	.....	.....	.....	
.....	.....	.....	.....	9,388	.....	.....	.....	
.....	.....	.....	240	2,880	.....	.....	.....	
.....	.....	.....	100	1,200	.....	.....	.....	
.....	.....	.....	450	5,400	.....	.....	.....	
.....	.....	.....	15	180	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	12	144	.....	.....	.....	
.....	.....	.....	22	264	.....	.....	.....	
.....	.....	.....	35	420	.....	.....	.....	
.....	.....	.....	66	792	.....	.....	.....	
.....	.....	.....	20	240	.....	.....	.....	
.....	.....	.....	15	180	.....	.....	.....	
.....	.....	.....	35	420	.....	.....	.....	
.....	.....	.....	35	420	.....	.....	.....	
.....	.....	.....	5	60	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	9	108	.....	.....	.....	
.....	.....	.....	21	252	.....	.....	.....	
.....	.....	.....	8	96	.....	.....	.....	
.....	.....	.....	18	216	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	1,146	13,752	.....	.....	.....	
.....	.....	.....	375	4,500	.....	.....	.....	
.....	.....	.....	60	720	.....	.....	.....	
.....	.....	.....	435	5,220	.....	.....	.....	
.....	28,360	28,360	.....	28,360	.....	28,360	28,360	

SCHE

CAPITAL AND

Budget Estimate of Establishment on the

Number. 1879-80.	Number. 1880-81.	Detail.	Monthly salary of office.	Estimate. Per mensem.	Estimate. Per annum.
		Audit and Accounts.	Rs.	Rs.	Rs.
½	½	Deputy Examiner	550	275	3,300
1½	1½	Accountants, 3rd grade	340	340	4,080
3	1	Ditto, 4th „	310	310	3,720
½	½	Travelling Inspector of Accounts	58	58	696
2	2	Apprentice Accountant	50	100	1,200
½	½	Clerks, 2nd grade	94	47	564
3	3	Ditto, 3rd „	60	180	2,160
7	7	Ditto, 4th „	40	280	3,360
2	2	Ditto, 5th „	27½	55	660
1	1	Cashier	50	50	600
1	1	Jemadar	10	10	120
1	1	Burkundazes	7	7	84
1	1	Duftry	10	10	120
1	1	Peon	6	6	72
		Total ...	.....	1,728	20,736
		Travelling Allowance ...	.....	50	600
		Total Audit and Accounts ...	.....	.....	21,336
		Store Department.			
¾	½	Store-keeper, 2nd grade	250	188	2,256
1	1	Sub-Store-keeper, 1st „	160	160	1,920
2	2	Ward-keepers	25	50	600
1	1	Clerk, 4th grade	37	37	444
1	1	Do., 5th „	26	26	312
2	2	Peons	6	12	144
6	6	Chowkeedars	5	30	360
		Total ...	.....	503	6,036
		Travelling Allowance ...	.....	100	1,200
		Total Store Department ...	.....	.....	7,236
		Medical.			
1	1	Native Doctor	40	40	480
1	1	Compounder	16	16	192
1	1	Dresser	10	10	120
1	1	Cook	6	6	72
1	1	Sweeper	3	3	36
1	1	Bhistee	5	5	60
1	1	Chowkidar	5	5	60
		Total ...	.....	85	1,020
		Travelling Allowance ...	.....	15	180
		Total Medical ...	.....	.....	1,200
		Carried over ...	.....	.....	1,200

DULE A.

290.

REVENUE.

Patna and Gya State Railway for the year 1880-81—*continued.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of charges.			Per mensem.	Per annum	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	275	3,300	.....	.....	.....	
.....	.....	.....	340	4,080	.....	.....	.....	
.....	.....	.....	115	1,380	.....	.....	.....	
.....	.....	.....	58	696	.....	.....	.....	
.....	.....	.....	100	1,200	.....	.....	.....	
.....	.....	.....	47	564	.....	.....	.....	
.....	.....	.....	180	2,160	.....	.....	.....	
.....	.....	.....	280	3,360	.....	.....	.....	
.....	.....	.....	55	660	.....	.....	.....	
.....	.....	.....	50	600	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	7	84	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	6	72	.....	.....	.....	
.....	.....	.....	1,533	18,396	.....	.....	.....	
.....	.....	.....	70	840	.....	.....	.....	
13,832	7,504	21,336	.....	19,236	6,750	12,486	19,236	
.....	.....	.....	125	1,500	.....	.....	.....	
.....	.....	.....	160	1,920	.....	.....	.....	
.....	.....	.....	50	600	.....	.....	.....	
.....	.....	.....	37	444	.....	.....	.....	
.....	.....	.....	26	312	.....	.....	.....	
.....	.....	.....	12	144	.....	.....	.....	
.....	.....	.....	30	360	.....	.....	.....	
.....	.....	.....	440	5,280	.....	.....	.....	
.....	.....	.....	100	1,200	.....	.....	.....	
5,320	1,916	7,236	.....	6,480	2,240	4,240	6,480	
.....	.....	.....	40	480	.....	.....	.....	
.....	.....	.....	16	192	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	6	72	.....	.....	.....	
.....	.....	.....	3	36	.....	.....	.....	
.....	.....	.....	5	60	.....	.....	.....	
.....	.....	.....	5	60	.....	.....	.....	
.....	.....	.....	85	1,020	.....	.....	.....	
.....	.....	.....	15	180	.....	.....	.....	
.....	.....	.....	.....	1,200	.....	.....	.....	
				1,200				

SCHE

CAPITAL AND

Budget Estimate of Establishment on the Patna and

Number. 1879-80.	Number. 1880-81.	Details.	Monthly salary of Office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	1,200
		Sanitation.			
1	1	Jemadar	6	6	72
1	1	Sweeper	5	5	60
		Higher of bullocks	.....	10	120
		Contingencies for removing night-soil ...	.....	15	180
		Total Sanitation ...	.....	36	432
		Total Medical and Sanitation ...	.....	.....	1,632
		CONTINGENCIES.			
		Engineers in Chief's Office	.....	200	2,400
		Total Direction ...	.....	.....	2,400
		Executive Engineer's Office	.....	300	3,600
		Total Engineering ...	.....	.....	3,600
		Storekeeper's Office	.....	100	1,200
		Total Stores ...	.....	.....	1,200
		Deputy Examiner's Office	.....	50	600
		Total Audit, &c. ...	.....	.....	600
		Traffic Superintendent's Office	.....	50	600
		Total Traffic ...	.....	.....	600
		Locomotive Superintendent's Office	.....	50	600
		Total Locomotive ...	.....	.....	600
		Medicines and diets, &c.	.....	25	300
		Total Medical and Sanitation ...	.....	.....	300
		Total Contingencies ...	.....	.....	9,300
		Add Total Establishment ...	.....	.....	1,75,432
		GRAND TOTAL, SCHEDULE A ...	.....	.....	1,84,732

DULE A.

292.

REVENUE.

Gya State Railway for the year 1880-81—*concluded.*

1879-80.			Estimate, 1880-81.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	1,200				
.....	.....	.....	6	72	.....	.....	.....	
.....	.....	.....	5	60	.....	.....	.....	
.....	.....	.....	10	120	.....	.....	.....	
.....	.....	.....	15	180	.....	.....	.....	
.....	.....	.....	36	432	.....	.....	.....	
1,064	568	1,632	.....	1,632	560	1,072	1,632	
.....	.....	.....	100	1,200	.....	.....	.....	
1,000	1,400	2,400	.....	1,200	400	800	1,200	
.....	.....	.....	50	600	.....	.....	.....	
300	3,300	3,600	.....	600	200	400	600	
.....	.....	.....	100	1,200	.....	.....	.....	
200	1,000	1,200	.....	1,200	200	1,000	1,200	
.....	.....	.....	80	960	.....	.....	.....	
100	500	600	.....	960	100	860	960	
.....	.....	.....	50	600	.....	.....	.....	
.....	600	600	.....	600	.....	600	600	
.....	.....	.....	50	600	.....	.....	.....	
.....	600	600	.....	600	.....	600	600	
.....	.....	.....	25	300	.....	.....	.....	
200	100	300	.....	300	100	200	300	
1,800	7,500	9,300	.....	5,460	1,000	4,460	5,460	
54,200	1,21,232	1,75,432	.....	1,55,820	21,000	1,34,820	1,55,820	
56,000	1,28,732	1,84,732	.....	1,61,280	22,000	1,39,280	1,61,280	

Nos. 199—200 R. A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 26, 1880.

38.—PRODUCTIVE PUBLIC WORKS.

Capital Regular Estimate of the Patna and Gya State Railway for 1879-80, with Budget-Estimate for 1880-81.

Read again—

Public Works Department Resolution Nos. 422—24 A—SR of the 21st March 1879.

Read also the following :—

Letter from the Government of Bengal, No. 1361 A—SR of the 20th December 1879.

Public Works Department letter No. 47 R A of the 20th January 1880.

REGULAR ESTIMATE, 1879-80.

RESOLUTION.—In Budget Orders a grant of Rs. 3,00,000 was assigned for outlay in India on the Patna and Gya State Railway during 1879-80. This was supplemented during the year by the following additions:—

	Rs.
Transfer from the Tirhoot State Railway	2,600
Allotment from Provincial funds	3,15,000

making a total of Rs. 6,17,600 for the year.

2. The Government of Bengal, however, subsequently cancelled the transfer of Rs. 2,600 from the Tirhoot State Railway, and the Regular Estimate is submitted for the balance, *viz.*, Rs. 6,15,000.

3. Since the receipt of this estimate, an application for an additional grant of Rs. 50,000 has been submitted by the Local Government to meet the cost of ballasting the line during the remaining portion of the current official year. The Government of India is not in a position to allot the whole of this sum, but the Government of Bengal* has been informed that the savings anticipated on the grants for the Calcutta and South-Eastern and Nalhati State Railways, estimated at Rs. 35,000, may be utilized for this purpose. The Regular Estimate of Indian outlay is accordingly passed for Rs. 6,50,000.

*P. W. D. letter No. 96 R A of the 13th February 1880.

4. The extra grant made to this line from Provincial resources is allowed to stand as a special case. For the future, as recently† ordered, assignments from Provincial funds to a Productive public work cannot be taken as an addition to the Productive Public Works grant, and the outlay now incurred from this source must be recorded as Imperial outlay under 38 "Productive Public Works."

† P. W. D. Circular No. II of 1880.

BUDGET-ESTIMATE, 1880 81.

5. Of the grant of Rs. 10,00,000 placed provisionally at the disposal of the Government of Bengal for Capital outlay on State Railways during 1880-81, Rs. 2,50,000 has been appropriated to the Patna and Gya State Railway.

6. As no outlay in England is at present anticipated on English stores for this line during 1880-81, the whole grant has been correctly entered as for outlay to be incurred in India. In the event, however, of any indents for English stores being sent forward for compliance during the course of the ensuing official year, the necessary funds must be appropriated from this grant. Meanwhile, the Budget-Estimate is accepted for a net Indian outlay of Rs. 2,50,000.

7. In forwarding the Budget-Estimate of this Railway, the Government of Bengal notices that the expenditure to end of 1878-79 entered in it does not agree with the figures shewn in the Government of India orders on the Capital Appropriation and Outlay Account of this Railway for 1878-79. This difference is due to an omission in the Budget-Estimate of an item of

Rs. 26,700 under Rolling Stock, and of Rs. 248 under Receipts on Capital Account, and also to the omission to deduct a sum of Rs. 7,65,599 on account of "Debits to the Indian books, &c.," in order to arrive at the net Indian expenditure of the year. The Capital Appropriation and Outlay Account is based on the monthly accounts submitted by Examiners, and must be considered as the final record of the actual transactions of a Railway. In all cases the figures of it should be strictly adhered to.

8. The following is a statement of the details of the Regular and Budget-Estimates for 1879-80 and 1880-81, respectively, as accepted by the Government of India :—

Main heads of account.	Budget grant, 1879-80.	Expenditure.					Sanctioned estimate.
		Regular Estimate, 1879-80.	Estimated during 1880-81.	Incurred to end of 1878-79.	Total.	Future years.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses ...	...	1,000	...	6,689	7,689	...	10,000
Land	15,000	1,25,000	18,000	26,667	1,69,667	...	1,69,642
Construction of Line ...	46,000	1,15,000	6,000	4,03,578	5,24,578	...	5,23,825
Ballast and Permanent Way ...	5,30,000	5,09,000	1,04,000	12,75,527	18,88,527	7,12,459	25,65,986
Stations and Buildings ...	97,637	1,93,000	25,000	1,20,645	3,38,645	...	3,08,509
	6,88,637	9,43,000	1,53,000	18,33,106	29,29,106	7,12,459	35,78,362
Plant	2,000	24,000	10,000	38,420	72,420	..	45,000
Rolling Stock	...	...	65,000	26,700	91,700	1,08,300	2,00,000
	6,90,637	9,67,000	2,28,000	18,98,226	30,93,226	8,20,759	38,23,362
Establishment	72,312	56,000	22,000	1,51,281	2,29,281	...	2,14,330
Total final heads	7,62,949	10,23,000	2,50,000	20,49,507	33,22,507	8,20,759	40,37,692
Suspense Accounts	—4,12,449	—2,89,500	...	4,70,574	1,81,074	...	...
Reserve	...	...	...	...	...	...	325
Grand Total ...	3,50,500	7,33,500	2,50,000	25,20,081	35,03,581	8,20,759	40,38,017
Deduct—Receipts on Capital Account	...	...	...	248	248	...	...
	3,50,500	7,33,500	2,50,000	25,19,833	35,03,333	8,20,759	40,38,017
Alterations made by Government of India, *vide* paras. ...	...	...	...	...	...	...	...
	3,50,500	7,33,500	2,50,000	25,19,833	35,03,333	...	...
Deduct—Debits to Indian books be credits to "Expenditure in England" for value of English stores received and other items charged off in England ...	50,500	83,500	...	7,65,599	8,49,099	...	...
Net Indian Outlay ..	3,00,000	6,50,000	2,50,000	17,54,234	26,54,234	...	...

Order.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

Alex. FRASER, Major-Genl., R. E.,
Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 199—200 R. A.

Dated February 26, 1880.

Received

PATNA AND GYA STATE RAILWAY.

Orders on the Capital Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

P. W. D., No. 238—26-2-80—100.

295

FINAL ISSUE.

PRODUCTIVE PUBLIC WORKS.

BUDGET ESTIMATE

CAPITAL

OF THE

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretariat Press—Regr. No. 15541J—60—2-4-80

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Capital Budget Estimate for 1880-81.

PARTICULARS.	Regular estimate, 1879-80.	Budget estimate, 1880-81.
	Rs.	Rs.
Total final heads	.....	.....
Suspense account as per Schedule B	—12,200	—15,000
Deduct—		
Debits to the Indian books by credit to expenditure in England for value of stores received and other items charged off in England	2,800	.....
Net Indian Outlay ...	—15,000	—15,000

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1879-80 *and* 1880-81.

SUSPENSE HEADS.	Actual balance at end of 1878-79.	PROBABLE TRANSACTIONS OF 1879-80.			Probable balance at end of 1879-80.	PROBABLE TRANSACTIONS OF 1880-81.			Probable balance at end of 1880-81.	REMARKS.
		Debits.	Credits.	Net Credits.		Debits.	Credits.	Net Credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... Stores ...	—517	27,100	27,000	—100	—417	30,000	30,000	.....	—417	
Purchases ... Plant ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores	1,11,552	27,000	39,300	12,300	99,352	30,000	45,000	15,000	84,352	
Manufacture	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
London stores	.....	.....	.....	.....	.....	.....	.....	.....	.....	
„ invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	1,11,035	54,100	66,200	12,200	98,935	60,000	75,000	15,000	83,935	

Nos. 203—4 R A. 298

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 26, 1880.

38.—PRODUCTIVE PUBLIC WORKS.

Capital Regular Estimate of the Calcutta and South-Eastern State Railway for 1879-80, with Budget-Estimate for 1880-81.

Read the following :—

Public Works Department letter No. 47 R A of the 20th January 1880.

Letter from the Government of Bengal, No. 118 A—SR, of the 2nd February 1880.

REGULAR ESTIMATE, 1879-80.

RESOLUTION.—No Regular Estimate of the transactions of this Railway was submitted. The Director General of Railways estimates that the debits to the Line during the current official year for English stores drawn from the reserve for Revenue purposes will amount to Rs. 2,800. At the request of the Government of India an estimate of the probable suspense transactions of this Railway during 1879-80 has been submitted by the Government of Bengal. This estimate shows that there is likely to be a reduction under "Suspense" of Rs. 12,100 during the year. Accepting these figures the Regular Estimate will stand as under :—

	Rs.
Total final heads	...
Suspense	—12,100
	—12,100
Deduct—Debits to the Indian books by credits to "Expenditure in England" for the value of English stores received and other items charged off in England ...	2,800
Net Indian outlay ...	—14,900

and it is passed, in round numbers, for a *net credit* of Rs. 15,000.

BUDGET-ESTIMATE, 1880-81.

2. It is expected that there will be a reduction in the "Suspense" balances during 1880-81 of Rs. 15,000. The Budget-Estimate is accordingly passed for a *net credit* of Rs. 15,000.

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

ALEX. FRASER, Major-Genl., R. E.,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 203—4 R. A.

Dated February 26, 1880.

Received

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Orders on the Capital Regular Estimate for 1879-80, with Budget-Estimate for 1880-81.

No. 236, P. W. D. Press—26-2-80—100.

299.

FINAL ISSUE.

PRODUCTIVE PUBLIC WORKS.

BUDGET ESTIMATE,

CAPITAL

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1880-81.

Bengal Secretariat Press—Reg. No. 16540J.—60—31-3-80.

300.

NALHATI STATE RAILWAY

BUDGET ESTIMATE, CAPITAL, EXTRAORDINARY FOR 1880-81.

Main and Sub-heads of Account.	Budget grant, 1878-79.	Expenditure. Regular estimate, 1879-80.	Estimated during 1880-81.	Incurred to end of 1878-79.	Total.	Future years.	Sanctioned estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses... Survey expenses ... Plant ... ... Establishment, including salaries, allowances, and contingencies ...								
II.—Land								
III.—Construction of line. Earthwork ... ... Bridgework... ... Tunnels ... ... Level-crossings ... Huts, lodges, &c. ... Fencing ... ... Electric telegraph...	...	.....	.....	47,500	47,500		47,500	
IV.—Ballast and permanent-way... Ballasting ... ... Permanent-way ...	.....	9,500	.....	1,83,494	1,92,994	.....	1,95,589	
V.—Stations and buildings ... Stations and offices... Workshops, store buildings... ... Staff quarters ... Station-machinery...	.....	.....	.....	25,600	25,600		25,600	
Total Construction Account ...	.....	9,500	.....	2,56,594	2,66,094	.....	2,68,689	
VI.—Plant ... Engineering ... Locomotive... ... Carriage and wagon Station and office furniture	...	.....	.....	10,000	10,000		10,000	
VII.—Steam ferries								
VIII.—Rolling-stock ... Locomotive... ... Carriage and wagon				50,000	50,000		50,000	
IX.—Establishment as per Schedule A				30,000	30,000		30,000	
Total Final Heads ...	.....	9,500	... .	3,46,594	3,56,094		3,58,689	
Suspense Account as per Schedule B		—19,500	—12,000	47,010	15,510			
Grand Total ...	.....	—10,000	—12,000	3,93,604	3,71,604		3,58,689	
Deduct— Receipts on Capital Account ...	.....	.....	.....	28,310	28,310		28,310	
	.....	—10,000	—12,000	3,65,294	3,43,294		3,30,379	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	.....	7,000	.....	35,016	42,016		.....	
Net Indian Expenditure ...	.....	—17,000	—12,000	3,30,278	3,01,278		.....	

NALHATI STATE RAILWAY.

SCHEDULE B.

Detail of Sums provided for under Suspense Account for 1879-80 *and* 1880-81.

SUSPENSE HEADS.	Actual balance at end of 1878-79.	PROBABLE TRANSACTIONS OF 1879-80.			Probable balances at end of 1879-80.	PROBABLE TRANSACTIONS OF 1880-81.			Probable balance at end of 1880-81.	REMARKS.
		Debits.	Credit.	Net credit.		Debits.	Credits.	Net credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... Stores	2,371	17,100	16,200	900	1,471	20,000	20,000	.....	1,471	
Purchases ... Plant	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores	47,626	25,200	43,800	18,600	29,026	20,000	32,000	12,000	17,026	
Manufacture	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances ...	.....	1,428	1,428	.....	.....	.....	.....	.....	.....	
London stores	1,756	7,223	8,023	1,800	.....	.....	.....	.....	.....	
London invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	47,011	50,951	70,407	19,500	27,555	40,000	52,000	12,000	15,555	

Nos. 201—202 R. A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

Fort William, February 26, 1880.

38.—Productive Public Works.

Capital Regular Estimate of the Nalhati State Railway for 1879-80; with Budget-Estimate for 1880-81.

Read again—

Public Works Department Resolution Nos. 425—27 A—SR of the 21st March 1879.

Read also the following:—

Public Works Department letter No. 10 R A of the 8th October 1879.

Letters from the Government of Bengal, Nos. 1361 and 118 A—SR of the 20th December 1879 and 2nd February 1880, respectively.

Regular Estimate, 1879-80.

Resolution.—No provision was made in the Budget-Estimate for 1879-80 for Capital outlay on the Nalhati State Railway, as it was expected that the renewal of the permanent way on this line would have been completed in 1878-79.

2. During the course of the year, however, the Government of Bengal submitted a Budget-Estimate for a total outlay of Rs. 9,500, *viz.* :—

	Rs.
Indian outlay	3,300
Debits to the Indian books by credits to Expenditure in England, &c.	6,200

to provide for the cost of sleepers which were not delivered till after the commencement of 1879-80, when it was too late to adjust the transaction against the grant for 1878-79. The Government of India accepted this estimate in Public Works Department No. 10 R A of the 8th October 1879, and allotted a grant of Rs. 3,300 to meet the Indian outlay on the sleepers referred to.

3. The Regular Estimate was submitted for the same figures. But as no transactions under "Suspense" were included in it, a detailed schedule was called for. This has now been submitted, and the schedule shows that there is likely to be a net credit to "Suspense" during 1879-80 of Rs. 19,456. Accepting these figures, the Regular Estimate of Indian outlay will stand as shown below—

	Rs.
Total final heads	9,500
Suspense	—19,456
	—9,956
Deduct—Debits to the Indian books by credits to Expenditure in England for the value of English stores received and other items charged off in England ...	2,800
Net Indian outlay ...	—17,111

and it is accepted, in round numbers, for a *net credit* of Rs. 17,000.

BUDGET-ESTIMATE, 1880-81.

4. No transactions on Capital Account were provided for during 1880-81. At the request of the Government of India, an estimate of the probable suspense transactions of this Railway was furnished. This estimate shows that there will be a reduction in the "Suspense balances" of Rs. 12,000 during the year. The Budget-Estimate for 1880-81 is accordingly accepted for a *net credit* of Rs. 12,000.

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal for information and guidance.

Ordered also, that a copy be forwarded to the Department of Finance for information.

ALEX. FRASER, Major-Genl., R. E.,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ACCOUNT.

To

Nos. 201—202 R. A.

Dated February 26, 1880.

Received

NALHATI STATE RAILWAY.

Orders on the Capital Regular Estimate for 1879-80; with Budget-Estimate for 1880-81.

No. 234, P. W. D. Press—26-2-80—

ANNUAL ESTIMATES, IRRIGATION DEPARTMENT, 1880-81.

No. 721A, dated Fort William, the 6th January 1880.

From—D. B. HORN, ESQ., Assistant Secretary of the Government of Bengal, in the Public Works Department, Irrigation Branch,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to forward for information the budget estimates (preliminary issue) of the Irrigation Branch for the year 1880-81, together with a copy of this office letter No. 4927IA, of the 24th ultimo, to the Government of India, Public Works Department, submitting the same for orders.

2. The following is an abstract shewing the estimated receipts and expenditure under the different heads of account:—

	Budget estimate, 1880-81	Regular estimate, 1879-80.	Budget estimate, 1879-80.	REMARKS
	Rs.	Rs.	Rs.	
RECEIPTS.				
Irrigation productive public works	10,81,000	10,67,000	10,67,000	
Imperial agricultural works	7,000	7,000	5,000	
Provincial irrigation and navigation works	6,99,000	6,97,500	7,80,000	
Total ...	17,87,000	17,71,500	18,52,000	
EXPENDITURE.				
Imperial ordinary expenditure on agricultural works ...	3,67,000	5,00,000	4,50,000*	*The figures in this column under "expenditure" correspond with the budget orders of the Government of India, but differ from the final issue of the budget, which provides only for the reduced allotments necessitated by the orders for reduction of expenditure.
Capital expenditure on productive public works	14,00,000	23,50,000	23,50,000	
Provincial.				
Subsidiary capital expenditure on productive public works	2,25,000	1,40,000	2,90,000	
Expenditure on ordinary productive public works (working expenses and maintenance)	7,78,000	7,39,000	7,44,000	
Capital expenditure on irrigation and navigation works	1,30,000	2,60,000	5,85,000	
Expenditure on irrigation and navigation works for which no capital or revenue account is kept	10,16,500	..... †	..... †	†These columns have been left blank, as the expenditure on the Eastern and Circular Canals and the Nuddea Rivers for 1879-80 was provided for in the budget estimate of the Buildings and Roads Branch.
Expenditure on agricultural works for which regular accounts are not kept	10,500	40,000	31,000	
Total ...	39,27,000	40,29,000	44,50,000	

3. From the foregoing statement it will be seen that a grant amounting to Rs. 21,60,000 is required from provincial funds to meet the estimated expenditure during 1880-81. This amount is exclusive of the interest, estimated at at Rs. 23,45,914,* payable to the Government of India on account of the capital outlay on irrigation productive public works and on Imperial irrigation and navigation works (now suspended) not classed as productive.

	Rs.
* Capital productive public works ...	23,08,407
Imperial irrigation and navigation works	37,507
Total ...	23,45,914

4. In the above statement Rs. 4,80,000† have been included for the works and establishment recently transferred to this department by the General Branch, and for which provision has been made in their budget.

	Rs.	Rs
† Nuddea Rivers and Calcutta Canals		4,00,000
Establishment charges for buildings and roads in Orissa and Sarun, Chumparun and Midnapore ...	92,000	
Less cost of extra establishment	12,000	80,000
Total		4,80,000

No. 4927I.A., dated Fort William, the 24th December 1879.

From—H. C. LEVINGE, ESQ., C.E., Joint-Secy. to the Govt. of Bengal, in the Public Works Department, Irrigation Branch,

To—The Secretary to the Government of India, Public Works Department.

I AM directed to submit, for the orders of the Government of India, the budget estimates as per margin of the Irrigation Branch in Bengal for the year 1880-81, prepared in the simplified form prescribed in Public Works circular No. 56, dated the 25th July 1879.

Imperial.
Irrigation productive public works.
Irrigation and navigation and agricultural, ordinary.
Provincial.
Irrigation and navigation and agricultural, ordinary

2. *Irrigation productive public works budget estimate.*—The budget estimate of Imperial revenue from the irrigation productive public works in Bengal for the year 1880-81 amounts to Rs. 10,81,000, against the regular and budget estimates of Rs. 10,67,000 for

1879-80 and the actual realizations of Rs. 8,51,133 for 1878-79. It will be seen that in the case of the Orissa and Midnapore canals the estimated revenue for 1880-81 shews a progressive increase over that for the current official year and over the actual receipts for 1878-79, while in the case of the Sone canals, a falling off in the revenue is expected in consequence of the timely rain in October last having caused considerable falling off in the demand for canal water for sugar-cane as well as for the present *rubbee* cultivation.

The budget estimate of expenditure under capital productive public works amounts to Rs. 14,00,000 (the amount assigned to this province in Public Works Department resolutions Nos. 159-65A.I. of the 18th November 1879). To this sum it is proposed to add from the provincial funds as subsidiary capital outlay for expenditure on additional distributaries in Orissa and extension of canal plantations.

The charge for establishment, debitable to capital productive public works, has been arrived at by taking 30 per cent. on the outlay on works, and the details of the budget estimate of establishment has been included in the Provincial budget.

The Imperial budget estimate under "Ordinary" has been prepared for Rs. 3,67,000, being the amount assigned by the Government of India. I am to point out, however, that this sum falls considerably short of the estimates furnished by the Superintending Engineers, which aggregate, as noted in the margin, Rs. 5,70,000, inclusive of half a lakh for special flood repairs to the Orissa embankments, which will cost about one lakh of rupees, and which it is proposed to distribute between the current official year and the next.

	Rs.
Minor works	35,000
Repairs to embankments...	3,60,000
Ditto (special) to Orissa embankments ...	50,000
Total ...	4,45,000
Establishment	1,11,250
Tools and plant	13,350
Total ...	5,69,600
or in round numbers ...	5,70,000

Provincial budget.—From the 1st January next the Calcutta Circular Canals and the Nudden Rivers will be transferred from the Buildings and Roads to the Irrigation Branch. The receipts from and expenditure on those works for 1880-81 have therefore been included in the Provincial budget estimate of this branch.

H. P.—Reg. No. 12252C—50—24-1-80.

FINANCIAL DEPARTMENT.

FINANCE—No. 140.

CALCUTTA, THE 20TH JANUARY 1880.

FROM A. MACKENZIE, ESQ.,

Secretary to the Government of Bengal,

TO THE JOINT-SECRETARY TO THE GOVERNMENT OF BENGAL,

PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH.

SIR,

I AM directed to acknowledge the receipt of your letter No. 721A, dated the 6th instant, forwarding the preliminary issue of the estimates of receipts and expenditure of the Irrigation Department for 1880-81.

2. The total provincial revenues from Irrigation Productive Public Works

		Rs.
are put down at	...	10,81,000
and Provincial Irrigation and Navigation Works	...	6,99,000
Total	...	17,80,000

and the expenditure is estimated as follows :—

Maintenance of irrigation canals	...	7,78,000
Maintenance of, and works on, Calcutta canals and rivers	...	10,16,500
Additional distributaries, Orissa canals ...	...	1,95,000
Sarun project	...	1,30,000
Canal plantations	...	30,000
Other agricultural works	...	10,500
Total	...	21,60,000

3. The Lieutenant-Governor in this department accepts the estimate under all the Provincial heads, and the grant from Provincial funds for 1880-81 will stand at Rs. 21,60,000, including the sum of Rs. 4,80,000 provided for in the Ordinary Provincial Public Works estimates on account of establishment and other charges for the Calcutta canals and Nuddea rivers, and some minor works since transferred to the Irrigation Branch. But with reference to the correspondence received with the Joint-Secretary's letter No. 369 of the 19th instant, the sums provided for subsidary works in the Imperial Budget Rs. 2,25,000 in all will be transferred to the Provincial estimate and spent on the Circular and Eastern Canals works.

I have the honor to be,

SIR,

Your most obedient servant,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

No. 141.

COPY forwarded to the Public Works Department of this Government for information.

No. 142.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 20th January 1880.

T. A. G.—Reg. No. 12253C—74—22-1-80.

307

FINAL ISSUE.

IRRIGATION AND NAVIGATION. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS

IN

BENGAL PROVINCE

FOR THE YEAR

1880-81.

FORT WILLIAM,
The 30th March 1880.

H. C. LEVINGE,
Joint-Secretary to the Govt. of Bengal,
P. W. D., Irrigation Branch.

Bengal Secretariat Press—Regr. No. 179J—118—8 4-80.

REVENUE.

BUDGET ESTIMATE OF THE REVENUE FROM IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual realizations, 1878-79.
XXVI.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.
DIRECT RECEIPTS TO BE INCLUDED AS REVENUE FROM IRRIGATION AND NAVIGATION IN THE FINANCE ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT.				
IMPERIAL.				
Agricultural Works.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Government Embankments	7,000	7,000	5,000	12,815
Total Imperial ...	7,000	7,000	5,000	12,815
PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.				
Sarun Project	10,000	.....	.....	.....
Total ...	10,000	.....	.....	.....
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Calcutta and Eastern Canals	4,19,000	4,37,500	4,69,000	4,01,535
Nuddea Rivers	2,60,000	2,60,000	3,13,000	2,74,029
Total ...	6,79,000	6,97,500	7,82,000	6,75,564
Total Provincial ...	6,89,000	6,97,500	7,82,000	6,75,564
Summary of preceding.				
Revenue from works for which Capital and Revenue accounts are kept ...	10,000	.....	.....	.....
Revenue from works for which neither Capital nor Revenue accounts are kept ...	6,86,000	7,04,500	7,87,000	6,88,379
Grand Total Irrigation and Navigation	6,96,000	7,04,500	7,87,000	6,88,379

REVENUE—*concluded.*

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH CANAL ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual realizations, 1878-79.
Nil.				

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	Reference to detailed estimate.	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual outlay, 1878-79.
33.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Agricultural Works.					
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.					
I.—Works (minor)	.....	35,000	35,000	35,000	29,589
II.—Repairs	.....	2,55,000	3,15,000	2,65,000	2,58,301
III.—Establishment	.....	72,500	1,45,522	1,45,522	1,59,414
IV.—Tools and Plant	.....	4,500	4,478	4,478	1,878
V.—Profit and Loss, &c.	.....	.....	.....	.....	—10,225
Payment to Mr. Bull for use of improvements in brick-burning	.....	.....	20,000	.....	.....
Total Imperial ...	.....	3,67,000	5,20,000	4,50,000	4,38,957
PROVINCIAL.					
Works of Irrigation and Navigation.					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.					
A—Capital.					
I.—Works ... { in progress ... Rs. 1,90,000; not commenced	.....	1,90,000	2,00,000	4,50,000	1,28,943
II.—Establishment	.....	45,000	50,000	1,12,500	82,443
III.—Tools and Plant	.....	5,000	10,000	22,500	12,936
IV.—Suspense account	.....	.....	.....	.....	41,400
V.—Receipts on Capital account ...	.....	.....	.....	.....	—395
Total A—Capital ...	.....	2,40,000	2,60,000	5,85,000	2,65,327
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.					
I.—Works ... { in progress ... Rs. 1,44,000; not commenced 3,47,500	.....	4,91,500	4,66,854	6,28,854	83,916
II.—Repairs	.....	1,97,000	1,84,050	2,48,293	1,45,097
III.—Establishment	.....	4,24,000	2,36,326	2,36,326	1,37,830
IV.—Tools and Plant	.....	19,000	19,527	19,527	26,539
V.—Profit and Loss	.....	.....	.....	.....	.....
Total Works for which neither Capital nor Revenue accounts are kept... ...	.....	11,31,500	9,06,757	11,33,000	3,93,382

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881—*concluded.*

	Reference to detailed estimate.	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual outlay, 1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural Works.					
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.					
Rs.					
I.—Works ... { in progress ..... / not commenced	.....	.....	80,000	12,000	10,424
II.—Repairs	.....	2,000	2,700	2,700	4,275
III.—Establishment	.....	8,000	15,000	15,000	27,665
IV.—Tools and Plant	.....	500	1,300	1,300	52
V.—Profit and Loss	.....	.....	.....	.....	.....
Total Works for which neither Capital nor Revenue Accounts are kept	.....	10,500	99,000	31,000	42,416
Total Provincial ...	.....	13,82,000	12,65,757	17,49,000	7,01,125
Grand Total Irrigation and Navigation (including Agricultural) Works.					
IMPERIAL AND PROVINCIAL.					
Works	.....	7,16,500	8,01,854	11,25,854	2,52,872
Repairs	.....	4,54,000	5,01,750	5,15,993	4,07,673
Establishment	.....	5,49,500	4,46,848	5,09,348	4,07,352
Tools and Plant	.....	29,000	35,305	47,805	41,405
Profit and Loss	.....	.....	.....	.....	—10,225
Suspense Account	.....	.....	.....	.....	41,400
Receipts on Capital Account	.....	.....	.....	.....	—395
Refunds of Revenue	.....	.....	.....	.....	.....
Total ...	.....	17,49,000	17,85,757	21,99,000	11,40,082

b

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1880-81, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1878-79.	Probable outlay during 1879-80 (regular estimate).	Budget estimate, 1879-80.	Budget estimate, 1880-81.	REMARKS AND REFERENCES.
33.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.						
Agricultural Works.						
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.						
Government embankments and works for the improvement of Government estates.	.....	.....	5,20,000	4,50,000	3,67,000	
Total Imperial ...	.....	.....	5,20,000	4,50,000	3,67,000	
PROVINCIAL.						
WORKS OF IRRIGATION AND NAVIGATION.						
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.						
Capital.						
Works in progress— Sarun project ...	...	2,36,151	2,60,000	2,60,000	2,40,000	Detailed estimates of works amounting to Rs. 4,63,805 sanctioned in Bengal Irrigation Branch No. 47101, dated 8th December 1879.
Works suspended— Jojootee scheme, &c. ...	.....	29,176	.....	3,25,000	.....	
Works not commenced— *Nil*	...	...	...	...	...	
Total Capital ...	...	2,65,327	2,60,000	5,85,000	2,40,000	
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.						
Improvement of tidal creeks in Orissa.	.....	.....	67,840	67,840	83,200	
Circular and Eastern Canals.	.....	2,99,538	7,31,397	9,27,547	9,41,775	
Nuddea Rivers ...	.....	93,844	1,07,520	1,37,613	1,06,525	
Total Works for which neither Capital nor Revenue Accounts are kept.	.....	3,93,382	9,06,757	11,33,000	11,31,500	

CHARGES.

PART I—continued.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1880-81, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1878-79.	Probable outlay during 1879-80 (regular estimate).	Budget estimate, 1879-80.	Budget estimate, 1880-81.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
AGRICULTURAL WORKS.						
Works for which neither Capital nor Revenue Accounts are kept.						
Other works ...	.....	42,416	99,000	31,000	10,500	
Total Provincial ...	.....	7,01,125	12,65,757	17,49,000	13,82,000	
Summary of preceding.						
I.—Works for which Capital and Revenue Accounts are kept.	.....	2,65,327	2,60,000	5,85,000	2,40,000	
II.—Works for which Revenue Accounts are kept.	.....	.....	.....	.....	.....	
III.—Works for which neither Capital nor Revenue Accounts are kept.	.....	8,74,755	15,25,757	16,14,000	15,09,000	
Grand Total Irrigation and Navigation (including Agricultural) Works.	.....	11,40,082	17,85,757	21,99,000	17,49,000	

CHARGES.

PART I—continued.

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1880-81.										Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual outlay, 1878-79.
	Works.			Repairs.	Establishment.	Tools and Plant.	Surpense.	Receipts on capital account.	Refunds of revenue.	Total.			
	In progress.	Not commenced.	Total.										
Works of Irrigation and Navigation.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.													
In India	35,000	35,000	2,55,000	72,500	4,500	...	...	...	...	3,67,000	5,20,000	4,50,000	4,38,957
„ England... ...	.....	.....	.....	.....	.....	...	...	...	...	.....	.....	.....	...
From Contributions	.....	.....	.....	.....	.....	...	...	...	...	.....	.....	.....	21,684
Total Imperial ...	35,000	35,000	2,55,000	72,500	4,500	...	...	...	...	3,67,000	5,20,000	4,50,000	4,60,641
Provincial.													
In India	3,34,000	3,47,500	6,81,500	1,99,000	4,77,000	24,500	...	...	...	13,82,000	12,65,757	17,49,000	...
„ England... ...	.....	.....	.....	.....	.....	...	...	...	...	.....	.....	.....	...
From Contributions	.....	.....	.....	.....	.....	...	...	...	...	.....	.....	.....	...
Total Provincial ...	3,34,000	3,47,500	6,81,500	1,99,000	4,77,000	24,500	...	...	...	13,82,000	12,65,757	17,49,000	...

CHARGES.

PART I—concluded.

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1880-81, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate.				Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual outlay, 1878-79.
	Works.	Tools and Plant.	Suspense.	Total.			
			NIL.				

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1880-81.

Number. 1879-80.	Number. 1880-81.	Particulars.	Rate of salary.	1880-81. Per mensem.	1880-81. Per annum.	1880-81. Total.	1879-80.
		DIRECTION.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Engineer.					
1	1	Chief Engineer, 3rd class ...	1,800				
		Presidency house-rent	60				
				1,860	22,320	.....	22,320
1	1	Assistant Secretary, Assistant Engineer, 1st grade	450				
		Presidency allowance and house-rent...	80				
				530	6,360	.....	5,040
16	15	Clerks	...	...	17,592	.....	21,098
2	1	Draftsman	85	85	1,020	.....	4,620
1	1	Estimator	90	90	1,080	.....	1,080
13	13	Duftries, chuprassies, &c. ...	.....	94	1,128	.....	1,128
		Temporary establishment ...	.....	.....	.....	.....	510
						49,500	55,796
		Lithographic Establishment.					
2	2	Draftsmen	...	65	780	.....	780
8	5	Printers and pressmen	...	...	528	.....	852
1	1	Chuprassi	6	6	72	.....	72
						1,380	1,704
		Printing charges	...	4	...	.....	4,000
		Office contingencies	...	...	2,920	.....	3,000
						2,920	7,000
		Travelling allowance	...	...	1,200	1,200	2,000
45	40	Total Chief Engineer ...	...	...	...	55,000	66,500
		Superintending Engineers.					
1	1	Superintending Engineer, 1st grade ..	1,600	1,600			
1	1	Ditto ditto, 2nd do.	1,350	1,350			
1	1	Ditto ditto, 3rd do.	1,100	1,100			
1	...	Personal Assistant (Executive Engineer, 3rd grade)					
...	1	Personal Assistant, Assistant Engineer, 2nd grade	350	350			
		Presidency allowance and house-rent...	130	130			
				4,530	54,360	.....	60,492
2	2	Computors	...	...	1,830	.....	1,620
18	17	Clerks	...	...	17,970	.....	19,636
5	4	Draftsmen	...	...	3,330	.....	4,260
1	1	Munshi	15	15	180	.....	180
19	20	Chuprassies, &c.	...	...	1,278	.....	1,278
		Carried over ...	...	...	...	78,948	87,466

CHARGES.

PART IV—continued.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1880-81.

Number. 1879-80.	Number. 1880-81.	Particulars.	Rate of salary.	1880-81. Per mensem.	1880-81. Per annum.	1880-81. Total.	1879-80.
		Superintending Engineers—concluded.	Rs.	Rs.	Rs.	Rs	Rs.
		Brought forward ...	...	...	...	78,948	87,466
		Temporary establishment ...	...	...	...	.....	534
		Travelling allowance	...	...	...	3,600	3,500
		Contingencies	...	...	...	5,452	6,000
49	48	Total Superintending Engineers ...	...	...	...	88,000	97,500
		Accounts.					
		Contribution for the Office of the Examiner of Accounts	...	...	...	66,000	68,000
		Total Direction ...	...	...	...	2,09,000	2,32,000
		EXECUTIVE ESTABLISHMENT.					
		Engineering Establishment.					
5	3	Executive Engineers, 1st grade ...	950	2,850			
6	4	Ditto ditto, 2nd do. ...	800	3,200			
6	4	Ditto ditto, 3rd do. ...	650	2,600			
9	4	Ditto ditto, 4th do. ...	550	2,200			
13	7	Assistant Engineers, 1st do. ...	450	3,150			
18	16	Ditto ditto, 2nd do. ...	350	5,600			
2	...	Ditto ditto, 3rd do. ...					
		Presidency allowance	...	350			
		Ditto house-rent	...	190			
				20,140	2,41,680		
59	38	Total Engineering Establishment ...	...	...	...	2,41,680	3,90,312
		Upper Subordinate Establishment.					
4	3	Subordinate Engineers, 1st grade ...	400	1,200			
4	2	Ditto ditto, 2nd do. ...	300	600			
7	4	Ditto ditto, 3rd do. ...	250	1,000			
11	7	Supervisors, 1st grade	200	1,400			
19	11	Ditto, 2nd do.	150	1,650			
35	25	Overseers, 1st do.	100	2,500			
3	10	Ditto, 2nd do.	80	800			
11	8	Ditto, 3rd do.	60	480			
		Sub-divisional allowance of 35 subordinates	30	1,050			
		Military pay, Presidency allowance, &c.	...	200			
				10,880	1,30,560		
94	70	Total Upper Subordinate Establishment	...	...	...	1,30,560	1,88,532

CHARGES.

PART IV—continued.

DETAIL OF THE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1880-81.

Number. 1879-80.	Number. 1880-81.	Particulars.	Rate of salary.	1880-81. Per mensem.	1880-81. Per annum.	1880-81. Total.	1879-80.
		Executive Establishment—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Lower Subordinate Establishment.					
100	120	Sub-Overseers	...	6,000	72,000		
		Total Lower Subordinate Establishment	...	...	...	72,000	60,000
		Petty Establishment.					
11	11	Storekeepers	...	380			
14	10	Sircars	...	160			
1	1	Gauge reader	8	8			
4	4	Tindals	7	28			
1	1	Weighman	8	8			
10	11	Duffadars	...	90			
259	287	Chuprassies, &c.	...	1,515			
3	3	Lascars	5	15			
...	2	Manjees	...	20			
...	1	Artificer	...	25			
...	...	Budgerow establishment on the Nuddea rivers	...	20			
				2,269	27,228		
303	331	Total Petty Establishment ...	...	...	...	27,228	24,996
		Accountants.					
10	10	Accountants	...	...	18,000	18,000	18,036
		Office Establishment.					
70	63	Clerks	...	2,885			
14	14	Draftsmen	...	602			
20	21	Cashiers	...	880			
...	1	Estimator	...	60			
32	31	Munshis and Mohurirs	...	444			
9	10	Duftries	...	80			
67	62	Chuprassies	...	264			
				5,215	62,580		
212	202	Total Office Establishment ...	...	...	...	62,580	68,124
		Total Salaries	...	...	...	5,52,048	7,50,000
		Travelling Allowance	...	...	...	75,600	1,00,000
		Office Contingencies	...	...	...	19,000	21,600
		Total Executive Establishment ...	...	...	...	6,46,648	8,71,600

CHARGES.

PART IV—continued.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1880-81.

Number. 1879-80.	Number. 1880-81.	Particulars.	Rate of salary.	1880-81. Per mensem.	1880-81. Per annum.	1880-81. Total.	1879-80.
		Medical.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1	Civil Surgeon at Dehree (six months)	...	350	...	2,100	
		Allowance to Surgeon at Cuttack ...	...	...	1,200		
		Ditto ditto at Buxar ...	...	...	600		
2	2	Assistant Surgeons	...	...	3,000		
11	11	Native doctors	...	...	2,490		
5	6	Compounders	...	...	528		
2	2	Writers	...	...	210		
25	22	Chuprassies, servants, &c. ...	...	...	810		
						8,838	
		Contingencies	...	...	...	689	
		Total Medical ...	...	...	...	11,627	16,000
		Revenue Establishment.					
		Orissa Canals.					
2	2	Deputy Superintendents of Canal ...	400	800			
		Charge allowance to one ditto ..	50	50			
				850	10,200		
		Office Establishment.					
...	2	Clerks	...	100			
...	4	Mohurirs	...	95			
...	10	Jemadars and peons	...	60			
				255	3,060		
		Field Establishment.					
...	2	Tehsildars	50	100			
...	13	Amins	20	260			
...	10	Mohurirs	15	150			
...	11	Peons	5	55			
				565	6,780		
...	46	Patrols	7	322	3,864		
						23,904	
		Temporary measuring establishment...	...	...	...	2,420	
		Travelling allowance	...	...	...	4,000	
		Contingencies	...	...	...	2,500	
		Total Orissa Canals ...	...	...	...	32,824	

CHARGES.

PART IV—continued.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1880-81.

Number. 1879-80.	Number. 1880-81.	Particulars.	Rate of salary.	1880-81. Per mensem.	1880-81. Per annum.	1880-81. Total.	1879-80.
		REVENUE ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Midnapore Canal.					
1	1	Deputy Superintendent	400	400	4,800		
		Office Establishment.					
...	7	Clerks	...	115			
...	3	Orderlies and treasure guards ...	...	19			
				134	1,608		
		Field Establishment.					
...	4	Tehsildars	50	200			
...	4	Amins	20	80			
...	8	Mohurirs	15	120			
...	4	Chuprassies	5	20			
...	34	Patrols	...	230			
				650	7,800		
						14,208	
		Travelling allowance	...	...	...	1,560	
		Contingencies	...	...	...	1,552	
		Total Midnapore Canal ...	...	...	...	17,320	
		SONE CANALS.					
		Establishment under Collectors.					
		Allowance to Mr. Jones	...	100			
	2	Deputy Collectors	...	400			
	2	Tehsildars	...	200			
	19	Mohurirs	...	333			
	5	Clerks	...	180			
	40	Treasure guards, peons, &c. ...	...	208			
				1,421	17,052		
		Temporary establishment ...			948		
						18,000	
		Establishment under Executive Engineers.					
	10	Zilladars	...	538			
	2	Naib zilladars	...	90			
	20	Munshis	...	324			
	40	Amins	...	620			
	18	Peons	...	90			
	180	Patrols	...	1,299			
				2,961	35,532	35,532	
		Temporary measuring establishment...	...	...	...	19,744	
		Travelling allowance	...	...	...	4,626	
		Contingencies	...	...	...	5,674	
		Total Sone Canals ...	...	...	...	83,576	
		TOTAL REVENUE ...	...	...	...	1,33,720	1,13,176

CHARGES.

PART IV—continued.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1880-81.

Number. 1879-80.	Number. 1880-81.	Particulars.	Rate of salary.	1880-81. Per mensem.	1880-81. Per annum.	1880-81. Total.	1879-80.
		Water Regulation.	Rs.	Rs.	Rs.	Rs.	Rs.
		Orissa Canals.					
	5	Gauge-readers	...	39			
	86	Khallasies	5	430			
		Total ...	...	469	5,628		
		Midnapore Canals.					
	20	Khallasies	5	100	1,200		
		Total Water Regulation ...	...	...	...	6,828	11,196
		Navigation.					
		Orissa Canals.					
	12	Toll collectors	...	240			
	19	Tindals	...	114			
	55	Khallasies	...	275			
		Total Orissa Canals ...	...	629	7,548	7,548	
		Midnapore and Hidgellee Canals.					
	15	Toll collectors	...	345			
	16	Tindals	...	112			
	61	Lascars	...	362			
	16	Khallasies	...	96			
		Total Midnapore and Hidgellee Canals	...	915	10,980	10,980	
		Sone Canals.					
	14	Toll collectors	...	236			
	40	Tindals	...	247			
	114	Lascars	...	579			
	3	Peons	...	15			
		Total Sone Canals ...	...	1,077	12,924	12,924	
		Total Navigation ...	...	...	...	31,452	29,028
		Circular and Eastern Canals and Nuddea Rivers Toll Establishment.					
		Circular and Eastern Canals.					
		Toll collectors, including commission	...	...	13,000		
		Permanent establishment ...	...	...	28,860		
		Temporary ditto ...	...	...	322		
		Boat allowance, &c.	...	...	924		
		Contingencies	...	...	3,000		
		Total Circular and Eastern Canals...	...	...	...	46,106	

CHARGES.

PART IV—continued.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1880-81.

Number.		Particulars.	Rate of salary.	1880-81.			1879-80.
1879-80.	1880-81.			Per mensem.	Per annum.	Total.	
		Circular and Eastern Canals and Nuddea Rivers Toll Establishment—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Nuddea Rivers.					
		Toll collectors	...	...	4,610		
		Pension to do.	...	...	365		
		Permanent establishment ...	...	...	4,501		
		Commission to toll collectors ...	...	...	9,100		
		Temporary establishment ...	...	...	2,784		
		Boat allowance	...	...	2,304		
		Contingencies	...	...	755		
		Total Nuddea Rivers ...	...	...	...	24,419	
		Total Circular and Eastern Canals and Nuddea Rivers.	...	...	...	70,525	
		Dehree Training School (for six months).	...	...	...	7,500	15,000

CHARGES.

PART IV—concluded.

ABSTRACT OF THE FOREGOING PROVISION FOR ESTABLISHMENT.

		1880-81.				1879-80.
		Salaries.	Travelling allowances.	Contingencies.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION ...	Chief Engineer and Joint-Secretary	50,880	1,200	2,920	55,000	66,500
	Superintending Engineers...	78,948	3,600	5,452	88,000	97,500
	Examiner	66,000	.....	.....	66,000	68,000
	Total ...	1,95,828	4,800	8,372	2,09,000	2,32,000
GENERAL ...	Executive	5,52,048	75,600	19,000	6,46,648	8,71,600
	Medical	10,938	.....	689	11,627	16,000
	Total ...	5,62,986	75,600	19,689	6,58,275	8,87,600
IRRIGATION PRODUCTIVE PUBLIC WORKS REVENUE.	Irrigation	1,13,808	10,186	9,726	1,33,720	1,13,176
	Water Regulation ...	6,828	.....	.....	6,828	11,196
	Navigation	31,452	.....	.....	31,452	29,028
	Total ...	1,52,088	10,186	9,726	1,72,000	1,53,400
Circular and Eastern Canals and Nuddea Rivers Toll Establishment		63,542	3,228	3,755	70,525	73,600
Dehree Training School		7,500	.....	.....	7,500	15,000
GRAND TOTAL ...		9,81,944	93,814	41,542	11,17,300	13,61,600

MEMO.

			Rs.
Distribution of the charge for establishment			11,17,300
Irrigation Productive Public Works Budget, *viz.*—		Rs.	
Capital Productive Public Works		2,90,000	
Working expenses and maintenance		2,77,800	
			5,67,800
Imperial Ordinary			72,500
Provincial Ordinary—			
Capital account		45,000	
Works for which neither capital nor revenue accounts are kept ...		4,32,000	
			4,77,000
Total			11,17,300

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1880-81.

	Estimate, 1880-81.	Estimate, 1879-80.
Nil.		

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF THE YEAR 1880-81.

	Direct charges.	Indirect charges.					Grand Total.
		Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
33.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.							
Tirhoot Project.							
Actual outlay to end of 1878-79	5,31,425	.....	.....	.....	86,174	86,174	6,17,599
Probable outlay during 1879-80	.....	.....	.....	.....	23,914	23,914	23,914
Proposed outlay during 1880-81	.....	.....	.....	.....	23,914	23,914	23,914
Total ...	5,31,425	.....	.....	.....	1,34,002	1,34,002	6,65,427
Hooghly Project.							
Actual outlay to end of 1878-79	1,42,426	151	.....	.....	26,211	26,362	1,68,788
Probable outlay during 1879-80	.....	.....	.....	.....	6,416	6,416	6,416
Proposed outlay during 1880-81	.....	.....	.....	.....	6,416	6,416	6,416
Total ...	1,42,426	151	.....	.....	39,043	39,194	1,81,620
Damoodur Project.							
Actual outlay to end of 1878-79	1,59,502	.....	.....	.....	75,520	75,520	2,35,022
Probable outlay during 1879-80	.....	.....	.....	.....	7,177	7,177	7,177
Proposed outlay during 1880-81	.....	.....	.....	.....	7,177	7,177	7,177
Total ...	1,59,502	.....	.....	.....	89,874	89,874	2,49,376
TOTAL IMPERIAL ...	8,33,353	151	.....	.....	2,62,919	2,63,070	10,96,423

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF THE YEAR 1880-81.

	Direct charges.	Indirect Charges.					Grand Total.
		Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sarun Project.							
Actual outlay to end of 1878-79	2,36,151	.....	.....	.....	5,313	5,313	2,41,464
Probable outlay during 1879-80	2,60,000	.....	.....	.....	16,476	16,476	2,76,476
Proposed outlay during 1880-81	1,30,000	.....	.....	.....	25,252	25,252	1,55,252
Total ...	6,26,151	.....	.....	.....	47,041	47,041	6,73,192
Joojooty Project.							
Actual outlay to end of 1878-79	42,092	.....	.....	.....	947	947	43,039
Probable outlay during 1879-80	.....	.....	.....	.....	1,894	1,894	1,894
Proposed outlay during 1880-81	.....	.....	.....	.....	1,894	1,894	1,894
Total ...	42,092	.....	.....	.....	4,735	4,735	46,827
Total Provincial ...	6,68,243	.....	.....	.....	51,776	51,776	7,20,019

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF 1880-81.

	Probable Receipts, 1880-81.			Probable expenses during 1880-81.	Balance, surplus or deficit, 1880-81.	Probable net surplus or deficit for 1879-80.	Actual net surplus or deficit to end of 1878-79.	Probable net surplus or deficit to end of 1880-81.
	Direct receipts.	Share of land revenue.	Total.					
IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Imperial.								
Tirhoot Project ...	.....	.....	.....	.....	.....	.....	.....	.....
Hooghly do. ...	.....	.....	.....	.....	.....	.....	.....	.....
Damoodur do. ...	.....	.....	.....	.....	.....	.....	.....	.....
Total Imperial ...	.....	.....	.....	.....	.....	.....	.....	.....
Provincial.								
Sarun Project ...	10,000	...	10,000	...	10,000	.....	...	10,000

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF THE CANALS IN BENGAL TO END OF 1880-81.

	Actual charges for interest to end of 1878-79.	Probable charges for interest for 1879-80.	Probable charges for interest for 1880-81.	Total to end of 1880-81.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1880-81.
IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.						
Tirhoot Project	86,174	23,914	23,914	1,34,002	.....	1,34,002
Hooghly do.	26,211	6,416	6,416	39,043	.....	39,043
Damoodur do.	75,520	7,177	7,177	89,874	.....	89,874
Total Imperial ...	1,87,905	37,507	37,507	2,62,919	.....	2,62,919
Provincial.						
Sarun Project	5,313	16,476	25,252	47,041	10,000	37,041
Joojooty do.	947	1,894	1,894	4,735	.....	4,735
Total ...	6,260	18,370	27,146	51,776	10,200	41,776

RECEIPTS. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE FOR THE

Accounts.			Budget-estimate, 1880-81.	Regular estimate, 1879-80.
			Rs.	Rs.
To Balance at commencement of year			40,672	51,772
To Civil Department—				
Letters of credit			46,00,000	55,52,000
Subscriptions to Service Funds			14,000	14,000
Ditto to General Family Pension Fund			500	500
Ditto to Hindu Family Annuity Fund			200	200
Payments for land taken up for irrigation purposes			5,000	—18,000
Charges for collection of water-rates			2,000	1,500
Supplies from Forest Department			.....	.....
Gain by exchange			.....	.....
Guaranteed Railways			.....	.....
Transfers—Miscellaneous			50,000	50,000
Provincial Service Receipts—				
Direct revenue from Agricultural works			.....	.....
Ditto from Irrigation and Navigation works ...			.....	.....
	1880-81. Rs.	1879-80. Rs.		
Works for which neither Capital nor Revenue accounts are kept ...	(a)6,79,000	(a)6,97,500		
Works for which only Revenue accounts are kept	.....	.....		
Works for which Capital and Revenue accounts are kept	(a)10,000	.....		
			6,89,000	6,97,500
Direct revenue from Productive Public works			(a)11,66,000	(a)10,67,000
Local Fund Receipts (classed under Provincial)—				
Direct revenue from Agricultural works			.....	.....
Ditto from Irrigation and Navigation works ...			.....	.....
	1880-81. Rs.	1879-80. Rs.		
Works for which neither Capital nor Revenue accounts are kept				
Works for which only Revenue accounts are kept				
Works for which Capital and Revenue accounts are kept				
			.....	.....
Purely Local Fund Receipts—				
Direct revenue from Agricultural works			.....	.....
To Military Department—				
Madras			.....	.....
Bombay			.....	.....
Bengal			1,600	1,600
To Telegraph Department			100	100
To Transfers of the Public Works Department—				
Divisional transfers				
Buildings and Roads Branch				
Irrigation Branch			7,80,000	7,80,000
State Railways				
To London Account—				
Stores			.....	.....
Miscellaneous			.....	.....
Carried over ...			73,49,072	81,98,172

Figures marked (a) intimated by Government
Ditto (b) inclusive of Rs. 9,06,757

DIX D.

IRRIGATION BRANCH, PUBLIC WORKS DEPARTMENT IN BENGAL, YEAR 1880-81. CHARGES.

Accounts.	Budget-estimate, 1880-81.	Regular estimate, 1879-80.
	Rs.	Rs.
By Civil Department—		
Payments into treasuries	18,75,000	17,75,000
Water-rate collections	1,000	1,000
Miscellaneous receipts of Public Works Department realized in Civil Department	10,000	10,000
Contributions in aid of public works	43,000	43,000
Guaranteed Railways	.....	.....
Transfers—Miscellaneous	2,90,000	2,95,000
Provincial Service Expenditure—		
Net charge for ordinary Public works	(a)13,82,000	(b)12,65,757
Ditto ditto Productive Public works	(a)7,78,000	(a)8,20,000
Local (incorporated) Fund Expenditure (classed under Provincial)—		
Net charge for Ordinary Public works	.....	.....
Purely Local Fund Expenditure—		
Agricultural works. 1880-81. Rs. / 1879-80. Rs.		
Works, extensions, and improvements		
Repairs and Maintenance		
Establishment		
Tools and Plant		
Profit and Loss		
... ...	.....	.....
By Military Department—		
Madras	.....	.....
Bombay	.....	.....
Bengal	500	743
By Telegraph Department	.....	.....
By Transfers of the Public Works Department—		
Divisional transfers	.....	.....
Buildings and Roads Branch	.....	.....
Irrigation Branch	9,00,000	9,00,000
State Railways	.....	.....
By Expenditure against Imperial Budget Grants—		
Net charge for Ordinary Public works	(a) 3,67,000	(a) 5,20,000
Ditto for Ordinary Productive Public works	.....	.....
Ditto for Capital Productive Public works	(a) 14,00,000	(a) 22,50,000
Carried over ...	70,46,500	78,80,500

of Bengal in the Irrigation Branch.
on account of Calcutta Canals and Nuddea Rivers.

APPENDIX

RECEIPTS. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE FOR THE

Accounts.	Budget-estimate, 1880-81.	Regular estimate, 1879-80.
	Rs.	Rs.
Brought forward ...	73,49,072	81,98,172
To Imperial Revenue Receipts—		
Direct revenue from Agricultural works	(a)7,000	(a)7,000
Ditto from Irrigation and Navigation works	.....	.....
Works for which neither Capital nor Revenue accounts are kept		
Works for which Revenue accounts are kept		
Works for which Capital and Revenue accounts are kept		
... ...	.....	.....
Direct revenue from Productive Public works	.....	.....
To Suspense Accounts (not affecting the Budget Grants)—		
Deposits...	1,00,000	1,00,000
Tuccavi advances	2,75,000	2,75,000
Cheques payable	36,00,000	36,00,000
Grand Total ...	1,13,31,072	1,21,80,172

Figures marked (a) intimated by Government

D—concluded.

IRRIGATION BRANCH, PUBLIC WORKS DEPARTMENT IN BENGAL, YEAR 1880-81. CHARGES.

Accounts.	Budget-estimate, 1880-81.	Regular estimate, 1879-80.
	Rs.	Rs.
Brought forward ...	70,46,500	78 80,500
By Suspense Accounts (not affecting Budget Grants)—		
Deposits	5,50,000	5,50,000
Tuccavi advances	1,09,000	1,09,000
Cheques payable	36,00,000	36,00,000
Total Charges ...	1,13,05,500	1,21,39,500
By Balance at end of year	25,572	40,672
Grand Total ...	1,13,31,072	1,21,80,172

of Bengal in the Irrigation Branch.

I. P. WESTMORLAND, *Major*, R.E.,
Examiner of Public Works Accounts, Bengal.

FINAL ISSUE. 332

IRRIGATION
PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE

OF

IRRIGATION PRODUCTIVE PUBLIC WORKS

IN

BENGAL PROVINCE

FOR THE YEAR

1880-81.

FORT WILLIAM,
The 30th March 1880.

H. C. LEVINGE,
Joint-Secy. to the Govt. of Bengal,
P. W. Dept., Irrign. Branch.

Bengal Secretariat Press—Regr. No. 178J.—118—6-4-80.

BUDGET-ESTIMATE OF THE REVENUE FROM IRRIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	Budget-estimate, 1880-81.	Regular estimate, 1879-80.	Budget-estimate, 1879-80.	Actual realizations, 1878-79.
XXVI.—IRRIGATION AND NAVIGATION.				
DIRECT RECEIPTS TO BE INCLUDED AS IRRIGATION REVENUE IN THE FINANCE ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT.	Rs.	Rs.	Rs.	Rs.
Orissa canals	2,85,000	2,70,000	2,35,000	1,82,004
Midnapore canal	2,60,000	2,21,000	1,81,000	1,70,710
Hidgellee Tidal canal	61,000	61,000	51,000	60,793
Sone canals	5,60,000	5,15,000	6,00,000	4,37,626
Total ...	11,66,000	10,67,000	10,67,000	8,51,133

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH CANAL ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

Nil	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

CHARGES.

IRRIGATION
PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

ABSTRACT BUDGET-ESTIMATE OF THE CHARGES FOR IRRIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	Reference to detailed estimate.	Budget-estimate, 1880-81.	Regular estimate, 1879-80.	Budget-estimate, 1879-80.	Actual outlay, 1878-79.
38.—PRODUCTIVE PUBLIC WORKS CAPITAL ACCOUNT.		Rs.	Rs.	Rs.	Rs.
Rs.					
I.—Works ... in progress ... 9,60,000 / not commenced	.....	9,60,000	13,29,070	17,80,000	17,33,275
II.—Establishment	.....	2,90,000	7,20,226	6,47,334	6,01,588
III.—Tools and Plant	.....	1,50,000	2,00,704	2,12,666	3,51,280
IV.—Suspense accounts	.....	.....	.....	.....	—98,056
V.—Receipts on capital account	.....	.....	.....	.....	—30,187
Total Productive Public Works Capital Account	.....	14,00,000	22,50,000	26,40,000	25,57,900
33.—IRRIGATION AND NAVIGATION.					
REVENUE ACCOUNT.					
Working Expenses and Maintenance.					
Rs.					
I.—Extensions and improvements. in progress ... . / not commenced	.....	.....	.....	.....	24,774
II.—Maintenance and Repairs	.....	4,60,000	5,23,200	4,60,000	4,82,961
III.—Establishment	.....	2,77,800	2,75,000	2,59,200	2,62,344
IV.—Tools and Plant	.....	40,200	21,800	24,800	33,372
V.—Refunds of revenue, &c.	.....	.....	.....	.....	2,159
Total Working Expenses and Maintenance ...	.....	7,78,000	8,20,000	7,44,000	8,05,610
Grand Total Irrigation Works ...					
Rs.					
Works ... ... in progress 9,60,000 / not commenced	.....	9,60,000	13,29,070	17,80,000	17,58,049
Repairs	.....	4,60,000	5,23,200	4,60,000	4,82,961
Establishment	.....	5,67,800	9,95,226	9,06,534	8,63,932
Tools and Plant	.....	1,90,200	2,22,504	2,37,466	3,84,652
Suspense accounts	.....	.....	.....	.....	—98,056
Receipts on capital outlay	.....	.....	.....	.....	—30,187
Refunds of revenue	.....	.....	.....	.....	2,159
GRAND TOTAL ...	.....	21,78,000	30,70,000	33,84,000	33,63,510

PART I.

BUDGET-ESTIMATE OF EXPENDITURE ON IRRIGATION WORKS IN BENGAL FOR THE YEAR 1880-81, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1878-79.	Probable outlay during 1879-80 (regular estimate).	Budget estimate, 1879-80.	Budget estimate, 1880-81.	REMARKS AND REFERENCES.
38.—PRODUCTIVE PUBLIC WORKS CAPITAL ACCOUNT.	Rs.	Rs.	Rs.	Rs.	Rs.	
Works in Progress.						
Orissa canals	1,93,12,557	1,83,12,838	7,80,083	12,23,146	4,40,000	Government of India's No. 152I, dated 24th March 1876.
Midnapore canal ...	76,83,000	73,29,941	73,184	1,35,974	1,55,000	Ditto No. 243I, dated 23rd April 1874.
Sone canals	2,73,63,503	2,07,85,839	13,96,733	12,80,880	8,05,000	Ditto No. 3761, dated 12th October 1875.
Total Productive Public Works Capital account	5,43,59,060	4,64,28,618	22,50,000	26,40,000	14,00,000	
33.—IRRIGATION AND NAVIGATION.						
REVENUE ACCOUNT.						
Working expenses and maintenance.						
Orissa canals	.....	.....	3,15,100	2,51,000	2,97,000	
Midnapore canal ...	.....	.....	1,28,999	1,28,999	1,29,000	
Hidgellee Tidal canal ...	.....	.....	48,188	32,288	24,000	
Sone canals	.....	.....	3,27,713	3,31,713	3,28,000	
Total Working expenses and maintenance.	.....	.....	8,20,000	7,44,000	7,78,000	
Grand Total Irrigation Works	.....	.....	30,70,000	33,84,000	21,78,000	

CHARGES.

IRRIGATION
PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

PART I—continued.

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL FUNDS AND CONTRIBUTIONS.

	Budget-estimate, 1880-81.										Regular estimate, 1879-80.	Budget-estimate, 1879-80.	Actual outlay, 1878-79.
	Works.			Repairs.	Establishment.	Tools and plant.	Suspense.	Receipts on capital account.	Refunds of revenue.	Total.			
	In progress	Not commenced.	Total.										
PRODUCTIVE PUBLIC WORKS CAPITAL ACCOUNT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India	9,60,000	...	9,60,000	.....	2,90,000	1,50,000	...	...	...	14,00,000	22 17,980	26,40,000	24,63,357
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	32,020	.....	94,543
	9,60,000	...	9,60,000	.....	2,90,000	1,50,000	...	...	...	14,00,000	22,50,000	26,40,000	25,57,900
REVENUE ACCOUNT.													
WORKING EXPENSES AND MAINTENANCE.													
In India	.....	...	.....	4,60,000	2,77,800	40,200	...	...	...	7,78,000	8,20,000	7,44,000	8,05,610
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
	.....	...	.....	4,60,000	2,77,800	40,200	..	..	...	7,78,000	8,20,000	7,44,000	8,05,610
Total ...	9,60,000	...	9,60,000	4,60,000	5,67,800	1,90,200	...	...	...	21,78,000	30,70,000	33,84,000	33,63,510
From contributions	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
GRAND TOTAL ...	9,60,000	...	9,60,000	4,60,000	5,67,800	1,90,200	...	...	...	21,78,000	30,70,000	33,84,000	33,63,510

PART I—concluded.

BUDGET-ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION WORKS IN BENGAL FOR THE YEAR 1880-81, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget-estimate, 1880-81.				Regular estimate, 1879-80.	Budget-estimate, 1879-80.	Actual outlay, 1878-79.
	Works.	Tools and plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nil	.....	.....	.....	.....	32,020	.....	94,543

CHARGES.

IRRIGATION
PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION WORKS IN BENGAL FOR THE YEAR 1880-81.

	Estimate, 1880-81.	Estimate, 1879-80.
Nil.		

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION WORKS IN BENGAL TO END OF THE YEAR 1880-81.

	Direct Charges.			Indirect Charges.					Grand Total.
	Capital productive public works.	Ordinary public works.	Total.	Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
Orissa Canals.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Old outlay ...	... ..	.....	.....	...	...	.....	.....	.....	.....
Outlay against current sanctions. ...	1,79,71,126	3,41,712	1,83,12,838	30,373	...	3,85,512	60,23,417	64,39,302	2,47,52,140
Total actual outlay to end of 1878-79...	1,79,71,126	3,41,712	1,83,12,838	30,373	...	3,85,512	60,23,417	64,39,302	2,47,52,140
Probable outlay during 1879-80. ...	7,80,083	... ..	7,80,083	...	...	.....	8,42,995	8,42,995	16,23,078
Proposed outlay during 1880-81.	4,40,000	.....	4,40,000	...	...	.....	8,70,448	8,70,448	13,10,448
Total ...	1,91,91,209	3,41,712	1,95,32,921	30,373	...	3,85,512	77,36,860	81,52,745	2,76,85,666
Midnapore Canal.									
Old outlay ...	... ..	.....	.....	...	...	.....	.....	.....	.....
Outlay against current sanctions ...	70,75,364	2,54,577	73,29,941	...	...	1,55,202	24,62,276	26,17,478	99,47,419
Total actual outlay to end of 1878-79...	70,75,364	2,54,577	73,29,941	...	...	1,55,202	24,62,276	26,17,478	99,47,419
Probable outlay during 1879-80 ..	73,184	.....	73,184	...	..	.....	3,31,494	3,31,494	4,04,678
Proposed outlay during 1880-81 ...	1,55,000	.....	1,55,000	...	..	.....	3,36,628	3,36,628	4,91,628
Total ...	73,03,548	2,54,577	75,58,125	...	...	1,55,202	31,30,398	32,85,600	1,08,43,725
Hidgellee Tidal Canal.									
Old outlay ...	.....	.....	.....	...	...	.....	.....	.....	.....
Outlay against current sanctions ...	16,80,141	92,558	17,72,699	11,206	...	33,597	6,86,260	7,31,063	25,03,762
Total actual outlay to end of 1878-79...	16,80,141	92,558	17,72,699	11,206	...	33,597	6,86,260	7,31,063	25,03,762
Probable outlay during 1879-80 ...	.....	.. ...	... ..	...	...	... ..	80,275	80,275	80,275
Proposed outlay during 1880-81 ...	.....	.....	.....	...	...	.....	80,275	80,275	80,275
Total ...	16,80,141	92,558	17,72,699	11,206	...	33,597	8,46,810	8,91,613	26,64,312

APPENDIX A—concluded.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION WORKS IN BENGAL TO END OF THE YEAR 1880-81.

	Direct Charges.			Indirect Charges.					Grand Total.
	Capital productive public works.	Ordinary public works.	Total.	Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sone Canals.									
Old outlay ...	.....	.....	.....	...	...	.....	.....	.....	.....
Outlay against current sanctions ...	2,06,88,362	97,477	2,07,85,839	18,549	...	6,70,938	44,96,604	51,86,091	2,59,71,930
Total actual outlay to end of 1878-79 ..	2,06,88,362	97,477	2,07,85,839	18,549	...	6,70,938	44,96,604	51,86,091	2,59,71,930
Probable outlay during 1879-80 ...	13,96,733	.....	13,96,733	...	...	.....	9,67,624	9,67,624	23,64,357
Proposed outlay during 1880-81 ...	8,05,000	.....	8,05,000	...	...	.....	10,17,163	10,17,163	18,22,163
Total ...	2,28,90,095	97,477	2,29,87,572	18,549	...	6,70,938	64,81,391	71,70,878	3,01,58,450

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION WORKS IN BENGAL TO END OF 1880-81.

	Probable Receipts, 1880-81.			Probable expenses during 1880-81.	Balance, surplus or deficit, 1880-81.	Probable net surplus or deficit for 1879-80.	Actual net surplus or deficit to end of 1878-79.	Probable net surplus or deficit to end of 1880-81.
	Direct receipts.	Share of land revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa canals ...	2,85,000	.....	2,85,000	2,97,000	—12,000	—45,100	—10,81,112	—11,38,212
Midnapore canal ...	2,60,000	.....	2,60,000	1,29,000	1,31,000	92,001	—2,57,607	—34,606
Hidgellee Tidal canal ...	61,000	.....	61,000	24,000	37,000	12,812	86,050	1,35,862
Sone canals	5,60,000	.....	5,60,000	3,28,000	2,32,000	1,87,287	—2,74,938	1,44,349
Total ...	11,66,000	.....	11,66,000	7,78,000	3,88,000	2,47,000	—15,27,607	—8,92,607

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF THE CANALS IN BENGAL TO END OF THE YEAR 1880-81.

	Actual charges for interest to end of 1878-79.	Probable charges for interest for 1879-80.	Probable charges for interest for 1880-81.	Total to end of 1880-81.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1880-81.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa canals	60,23,417	8,42,995	8,70,448	77,36,860	11,38,212	88,75,072
Midnapore canal	24,62,276	3,31,494	3,36,628	31,30,398	34,606	31,65,004
Hidgellee Tidal canal ...	6,86,260	80,275	80,275	8,46,810	—1,35,862	7,10,948
Sone canals	44,96,604	9,67,624	10,17,163	64,81,391	—1,44,349	63,37,042
Total ...	1,36,68,557	22,22,388	23,04,514	1,81,95,459	8,92,607	1,90,88,066

RECEIPTS. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE FOR THE

Accounts.			Budget-estimate, 1880-81.	Regular estimate, 1879-80.
			Rs.	Rs.
To Balance at commencement of year			40,672	51,772
To Civil Department—				
Letters of credit			46,00,000	55,52,000
Subscriptions to Service Funds			14,000	14,000
Ditto to General Family Pension Fund			500	500
Ditto to Hindu Family Annuity Fund			200	200
Payments for land taken up for irrigation purposes			5,000	—18,000
Charges for collection of water-rates			2,000	1,500
Supplies from Forest Department			.....	.....
Gain by exchange			.....	.....
Guaranteed Railways			.....	.....
Transfers—Miscellaneous			50,000	50,000
Provincial Service Receipts—				
Direct revenue from Agricultural works			.....	.....
Ditto from Irrigation and Navigation works ...			.....	.....
	1880-81. Rs.	1879-80. Rs.		
Works for which neither Capital nor Revenue accounts are kept ...	(a)6,79,000	(a)6,97,500		
Works for which only Revenue accounts are kept	.....	.....		
Works for which Capital and Revenue accounts are kept	(a)10,000	.....		
			6,89,000	6,97,500
Direct revenue from Productive Public works			(a)11,66,000	(a)10,67,000
Local Fund Receipts (classed under Provincial)—				
Direct revenue from Agricultural works			.....	.....
Ditto from Irrigation and Navigation works ...			.....	.....
	1880-81. Rs.	1879-80. Rs.		
Works for which neither Capital nor Revenue accounts are kept ...	...	...		
Works for which only Revenue accounts are kept	...	...		
Works for which Capital and Revenue accounts are kept	...	...		
			.....	.....
Purely Local Fund Receipts—				
Direct revenue from Agricultural works			.....	.....
To Military Department—				
Madras			.....	.....
Bombay			.....	.....
Bengal			1,600	1,600
To Telegraph Department			100	100
To Transfers of the Public Works Department—				
Divisional transfers			7,80,000	7,80,000
Buildings and Roads Branch				
Irrigation Branch				
State Railways				
To London Account—				
Stores			.....	.....
Miscellaneous			.....	.....
Carried over ...			73,49,072	81,98,172

Figures marked (a) intimated by Government
Ditto (b) inclusive of Rs. 9,06,757

DIX D.

IRRIGATION BRANCH, PUBLIC WORKS DEPARTMENT IN BENGAL, YEAR 1880-81. CHARGES.

Accounts.	Budget-estimate, 1880-81.	Regular estimate, 1879-80.
	Rs.	Rs.
By Civil Department—		
Payments into treasuries	18,75,000	17,75,000
Water-rate collections	1,000	1,000
Miscellaneous receipts of Public Works Department realized in Civil Department	10,000	10,000
Contributions in aid of public works	43,000	43,000
Guaranteed Railways	.....	.....
Transfers—Miscellaneous	2,90,000	2,95,000
Provincial Service Expenditure—		
Net charge for ordinary Public works	(a)13,82,000	(b)12,65,757
Ditto ditto Productive Public works	(a)7,78,000	(a)8,20,000
Local (incorporated) Fund Expenditure (classed under Provincial)—		
Net charge for Ordinary Public works	.....	.....
Purely Local Fund Expenditure—		
Agricultural works. 1880-81. Rs. / 1879-80. Rs.		
Works, extensions, and improvements		
Repairs and Maintenance		
Establishment		
Tools and Plant		
Profit and Loss		
... ...	.. ...	.....
By Military Department—		
Madras	.....	.....
Bombay	.....	.....
Bengal	500	743
By Telegraph Department	.....	.....
By Transfers of the Public Works Department—		
Divisional transfers	.....	.....
Buildings and Roads Branch	.....	.....
Irrigation Branch	9,00,000	9,00,000
State Railways	.....	.....
By Expenditure against Imperial Budget Grants—		
Net charge for Ordinary Public works	(a) 3,67,000	(a) 5,20,000
Ditto for Ordinary Productive Public works	.....	.....
Ditto for Capital Productive Public works	(a) 14,00,000	(a) 22,50,000
Carried over ...	70,46,500	78,80,500

of Bengal in the Irrigation Branch.
on account of Calcutta Canals and Nuddea Rivers.

RECEIPTS. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE FOR THE

ACCOUNTS.	Budget-estimate, 1880-81.	Regular estimate, 1879-80.
	Rs.	Rs.
Brought forward ...	73,49,072	81,98,172
To Imperial Revenue Receipts—		
Direct revenue from Agricultural works	(*a*)7,000	(*a*)7,000
Ditto from Irrigation and Navigation works	.....	.....
Works for which neither Capital nor Revenue accounts are kept		
Works for which Revenue accounts are kept		
Works for which Capital and Revenue accounts are kept		
... ..	.....	.....
Direct revenue from Productive Public works	.....	.....
To Suspense Accounts (not affecting the Budget Grants)—		
Deposits...	1,00,000	1,00,000
Tuccavi advances	2,75,000	2,75,000
Cheques payable	36,00,000	36,00,000
GRAND TOTAL ...	1,13,31,072	1,21,80,172

Figures marked (*a*) intimated by Government

D—concluded.

IRRIGATION BRANCH, PUBLIC WORKS DEPARTMENT IN BENGAL, YEAR 1880-81. CHARGES.

Accounts.	Budget-estimate, 1880-81.	Regular estimate, 1879-80.
	Rs.	Rs.
Brought forward ...	70,46,500	78 80,500
By Suspense Accounts (not affecting Budget Grants)—		
Deposits	5,50,000	5,50,000
Tuccavi advances	1,09,000	1,09,000
Cheques payable	36,00,000	36,00,000
Total Charges ...	1,13,05,500	1,21,39,500
By Balance at end of year	25,572	40,672
Grand Total ...	1,13,31,072	1,21,80,172

of Bengal in the Irrigation Branch

I. P. WESTMORLAND, *Major*, R.E.,
Examiner of Public Works Accounts, Bengal.

APPENDIX E.

MEMORANDUM OF WATER-RATES IN FORCE IN CANALS OF THE BENGAL PROVINCE.

Class.	Nature of Crops	Per acre irrigated. Flow.	Per acre irrigated. Lift.	Per
	Orissa Canals.	Rs. A. P.	Rs. A. P.	
I	Sugarcane	6 0 0	4 0 0	Year.
II	Rice, if leased for one year	3 9 0	.. ...	Crop.
III	Ditto ditto for five years	1 8 0	... ..	"
IV	Cotton, tobacco, huldi, ginger, wheat, vegetables, and all garden produce	2 0 0	1 6 0	"
V	Linseed, oilseed, dâl, and pulses of all kinds	1 0 0	0 10 0	"
	Midnapore Canal.			
I	Sugarcane	6 0 0	4 0 0	Year.
II	Rice, if leased for one year	2 8 0	.....	Crop.
III	Ditto ditto for five years	1 8 0	.....	"
IV	Cotton, tobacco, huldi, ginger, wheat, vegetables, and all garden produce	2 0 0	1 6 0	"
V	Linseed, oilseed, dâl, and pulses of all kinds ...	1 0 0	0 10 0	"
	Sone Canals.			
I	Sugarcane	5 0 0	3 5 4	Year.
II	Rice, vegetables, water-nuts, wheat, barley, cotton, tobacco, indigo, opium gardens, and all crops not otherwise specified	2 8 0	1 10 8	Crop.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS.

	Rate. Boats per 100 maunds. From 1st July to 31st October.	Rate. Boats per 100 maunds. From 1st November to 30th June.	Rate. Timbers, whether in rafts or if slung from boat, per timber.	Rate. Poles and bamboos in floats, per 100.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Kendrapara Canal ...	2 0 0	4 0 0	0 12 0	0 8 0
High Level Canal, Range I .	1 8 0	3 0 0	0 9 0	0 6 0
High Level Canal, Range II ...	1 0 0	2 0 0	0 3 0	0 2 0
High Level Canal, Range III ...	1 0 0	2 0 0	0 3 0	0 2 0
Gobri Canal	2 0 0	4 0 0	0 10 0	0 7 0
	Throughout year. Rs. A. P.			
Taldunda Canal	0 8 0		0 3 0	0 2 0
Midnapare Canal	3 0 0		0 10 0	1 4 0
Hidgellee Tidal Canal	1 13 0		0 6 0	0 12 0

Sone Canals.	Vessels (empty) per 100 maunds.	Vessels loaded with stone, kunker, bricks, and coal, per 100 maunds.	Vessels loaded with any other articles, per 100 maunds.	Large bamboos on float, per 100.	Hill bamboos on float, per 1,000.	Bullas or poles on float, per 100.	Timber in rafts per timber.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Western Main Canal	0 6 6	0 6 6	0 13 0	0 2 0	0 2 0	0 2 0	0 3 0
Arrah Canal ...	1 5 0	1 5 0	2 10 0	0 7 0	0 7 0	0 7 0	0 10 6
Patna Canal ...	1 9 0	1 9 0	3 2 0	0 8 6	0 8 6	0 8 6	0 12 6

No. 23 A—I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Irrigation.

Fort William, February 25, 1880.

Orders on the Budget-Estimates of the Irrigation Branch, Bengal, for 1880-81.

Read—

Letter from the Government of Bengal, No. 4927 I—A, dated 24th December 1879.
Public Works Department letter No. 3 A—I, dated 7th January 1880.
Letter from the Government of Bengal, No. 370 I—A, dated 19th January 1880.
" " " " " 574 I—A, " 3rd February "

IMPERIAL.

38. *Productive Public Works, Capital Account.*

RESOLUTION.—The outlay in Bengal on Capital Account of Productive Public Works has been hitherto shown in the accounts as *Provincial*; but under the recent orders of the Government of India, (*vide* Public Works Department Circular No. II of 1880), all such outlay, together with all outlay on the construction of subsidiary projects, will, whether the money comes from Provincial or other sources, be classified in the accounts as *Imperial.*

2. The sum assigned by the Government of India for outlay on Capital Account of Productive Public Works in 1880-81 is Rs. 14,00,000, and for this amount the Budget-Estimate has been prepared. The Government of Bengal originally proposed to supplement this grant by an allotment of Rs. 2,25,000 from Provincial Funds; but, as explained in Public Works Department letter No. 3 A—I, dated 7th January 1880, the Government of India is compelled to disallow this.

3. The following table shows how the grant is proposed to be appropriated, first by projects and next by departmental heads, in comparison with the figures for the preceding two years :—

	Budget-Estimate, 1880-81.	Regular Estimate, 1879-80.	Budget-Estimate, 1879-80.	Actual outlay, 1878-79.
	Rs.	Rs.	Rs.	Rs.
By *Projects*—				
Orissa canals ...	4,40,000	7,80,083	12,23,146	5,62,058
Midnapore " ...	1,55,000	73,184	1,35,974	2,78,168
Sone " ...	8,05,000	13,96,733	12,80,880	17,17,674
Total ...	14,00,000	22,50,000	*a* 26,40,000	*b* 25,57,900
By *Departmental heads*—				
Works	9,60,000	13,29,070	17,80,000	17,33,275
Establishment	2,90,000	7,20,226	6,47,334	6,01,588
Tools and plant ...	1,50,000	2,00,704	2,12,666	3,51,280
Suspense	...	...	...	—98,056
Receipts on Capital Account	...	...	...	—30,187
Total ... Imperial ...	14,00,000	22,50,000	23,50,000	25,44,393
Total ... Provincial...	...	...	2,90,000	13,507
Total ... Total ...	14,00,000	22,50,000	26,40,000	25,57,900

(*a*).—Inclusive of Rs. 2,90,000 outlay from Provincial funds on canal plantations and additional distributaries.
(*b*).— Ditto Rs. 13,507 ditto ditto on canal plantations.

4. The submission of revised estimates for the Orissa and Midnapore projects should be expedited. It is observed that they were reported by the Government of Bengal in August 1879 as being under preparation.

XXVI and 33.—Irrigation and Navigation.

5. The estimate of Revenue from Agricultural works, during 1880-81, is Rs. 7,000 against a Regular Estimate for 1879-80 of Rs. 7,000, and actual receipts in 1878-79 of Rs. 12,815.

6. The estimate of expenditure in 1880-81 has been prepared for a sum of Rs. 3,67,000 as detailed below, being the amount assigned by the Government of India. The Regular Estimate for 1879-80 has been increased by a sum of Rs. 20,000 sanctioned by the Government of India in letter No. 125 M W, dated the 13th February 1880, to meet a special payment to Mr. W. Bull for the use of certain improvements made by him in brick-burning.

	Budget-Estimate, 1880-81.	Regular Estimate, 1879-80.	Budget-Estimate, 1879-80.	Actual outlay, 1878-79.
	Rs.	Rs.	Rs.	Rs.
Works	35,000	35,000	35,000	29,589
Repairs	2,55,000	3,15,000	2,65,000	2,58,301
Establishment	72,500	1,45,522	1,45,522	1,59,414
Tools and plant	4,500	4,478	4,478	1,878
Suspense	...	...	...	—10,225
Payment to Mr. Bull for use of improvements in brick-burning	...	20,000	...	...
Total ...	3,67,000	5,20,000	4,50,000	4,38,957

7. The Bengal Government remarks, with reference to the grant allowed for outlay during 1880-81, that this sum falls considerably short of the estimates furnished by the Superintending Engineer, which aggregate Rs. 5,70,000, inclusive of half a lakh for special flood repairs to the Orissa embankments, which will cost about one lakh of rupees, and which it is proposed to distribute between the current official year and the next. The Government of India regrets that no additional grant from Imperial funds can be made at present.

PROVINCIAL.

XXVI. Irrigation and Navigation.

8. The following is the detail by projects of the Revenue estimated to be realized during 1880-81, compared with the Regular and Budget-Estimates for 1879-80 and the actual receipts of 1878-79 :—

	Budget-Estimate, 1880-81.	Regular Estimate, 1879-80.	Budget-Estimate, 1879-80.	Actual receipts, 1878-79.
	Rs.	Rs.	Rs.	Rs.
Direct receipts—				
Orissa canals	2,85,000	2,70,000	2,35,000	1,82,004
Midnapore "	2,60,000	2,21,000	1,81,000	1,70,710
Hidgellee tidal canal	61,000	61,000	51,000	60,793
Sone canals	5,60,000	5,15,000	6,00,000	4,37,626
Total ...	11,66,000	10,67,000	10,67,000	8,51,133

9. As regards the Orissa and Midnapore canals, there is a decided increase shown in the estimates for 1880-81 and 1879-80, but there is a serious falling off in the revenue from the Sone canals, in consequence, it is explained, of the timely rain in October last, having caused a considerable diminution in the demand for canal water for sugarcane, as well as for the *rabbi* cultivation. The estimate of receipts in 1880-81 amounts to Rs. 5,60,000 against an original estimate of Rs. 6,00,000, and a Regular Estimate of Rs. 5,15,000 for this year. Better results might be anticipated.

33. *Irrigation and Navigation.*

10. The outlay upon working expenses and maintenance is compared below with the estimates for 1879-80 and the actual outlay of 1878-79. The Regular Estimate for 1879-80 was originally assumed at Rs. 7,39,000; but it has since been increased to Rs. 8,20,000. The necessity for this increase has not been stated and should now be explained. Regarding the Orissa canals, it is observed that the estimate for next year is for a net loss of Rs. 12,000 against a net revenue of Rs. 19,000 this year. This matter requires attention, as it is necessary that the expenditure should be kept within the receipts.

	Budget-Estimate, 1880-81.	Regular Estimate, 1879-80.	Budget-Estimate, 1879-80.	Actual outlay, 1878-79.
By *Projects*—	Rs.	Rs.	Rs.	Rs.
Orissa canals	2,97,000	2,51,000	2,51,000	2,39,090
Midnapore "	1,29,000	1,28,999	1,28,999	1,72,836
Hidgellee tidal "	24,000	27,288	32,288	23,180
Sone canals	3,28,000	3,31,713	3,31,713	3,70,504
Proposed increase as per modified estimate	...	81,000	...	...
Total ...	7,78,000	8,20,000	7,44,000	8,05,610
By *Departmental heads*—				
Works	...	...	...	24,774
Repairs	4,60,000	4,55,000	4,60,000	4,82,961
Establishment	2,77,800	2,59,200	2,59,200	2,62,344
Tools and plant	40,200	24,800	24,800	33,372
Refunds of revenue	...	...	...	2,159
Proposed increase as per modified estimate	...	81,000	...	...
Total ...	7,78,000	8,20,000	7,44,000	8,05,610

XXVI and 33 Irrigation and Navigation.

11. The Calcutta canals and Nuddea rivers are now classified under the head "Irrigation and Navigation," and the divisions themselves have been transferred to the Irrigation from the Buildings and Roads branch.

12. The total Revenue from Irrigation and Navigation works in Bengal is estimated at Rs. 6,89,000. The following is a detail of this amount. It will be seen that compared with the Budget-Estimate for 1879-80, the Regular Estimate of receipts from the Calcutta canals and Nuddea rivers for that year

shows a decrease. There is a further falling off in the estimate for 1880-81. The cause of this should be explained.

	Budget-Estimate, 1880-81.	Regular Estimate, 1879-80.	Budget-Estimate, 1879-80.	Actual receipts, 1878-79.
	Rs.	Rs.	Rs.	Rs.
Works for which Capital and Revenue accounts are kept—				
Sarun Project	10,000	...	...	...
Works for which Capital and Revenue accounts are not kept—				
Calcutta canals	4,19,000	4,37,500	4,69,000	4,01,535
Nuddea rivers	2,60,000	2,60,000	3,13,000	2,74,029
Total ...	6,79,000	6,97,500	*a*7,82,000	6,75,564
GRAND TOTAL ...	6,89,000	6,97,500	7,82,000	6,75,564

(a).—Figures adopted by Finance Department.

13. Under Outlay the Budget-Estimate has been prepared for a sum of Rs. 11,57,000. As requested in letter No. 370 I—A, dated 22nd January 1880, from the Government of Bengal the amount of Rs. 2,25,000 disallowed from the Productive Public Works Budget-Estimate, *vide* para. 2 above, is added to the provision for the Calcutta canals and Nuddea rivers. The details are given in the following statement :—

	Budget-Estimate, 1880-81.	Regular Estimate, 1879-80.	Budget-Estimate, 1879-80.	Actual outlay, 1878-79.
	Rs.	Rs.	Rs.	Rs.
Works for which Capital and Revenue accounts are kept—				
Capital.				
Sarun project	2,40,000	2,60,000	2,60,000	2,36,151
Joogooty „	...	...	3,25,000	33,040
Other items	...	...	...	—3,864
Total ...	2,40,000	2,60,000	5,85,000	2,65,327
Works for which Capital and Revenue accounts are not kept—				
Calcutta canals and Nuddea rivers ...	11,31,500	9,06,757	11,33,000	3,93,382
Agricultural works	10,500	99,000	31,000	42,416
Total ...	13,82,000	12,65,757*a*	17,49,000 *b*	7,01,125 *c*

(a), *(b)*, *(c)*.—Include figures of the Calcutta canals and Nuddea rivers not included in Budget-Estimate.

14. The Regular Estimate of outlay in 1879-80 on the Calcutta canals and Nuddea rivers has not been given in the Budget-Estimate. The omission should be supplied in the preparation of the final issue of the estimate.

15. Under Capital, provision is made for the Sarun project only, the total probable outlay on which to the end of 1880-81 will amount to Rs. 7,36,151 against a sanctioned estimate of Rs. 4,63,805 only. Revised estimates for this project should be prepared forthwith.

16. For "Works for which Capital and Revenue accounts are not kept" and "Agricultural works," the details by objects of work and of the total outlay under all heads, are not given in Part I of the Budget-Estimate, this is pointed out with a view to the *final* issue of the Budget being correctly prepared. Of works for which Capital and Revenue accounts are not kept, the outlay on works alone is detailed. These works are—

1.—Improvement of tidal creeks in Orissa.

2.—New lock at Dhappa on Circular canals.

3.— Ditto at Chitpore on ditto.

4.—Clearing out Sunderbun creeks.

17. Revised estimates for the first of these works are, it is stated, under preparation. The estimate for the third is reported to be under consideration, but for the fourth, no estimate has been prepared. Estimates should be prepared and sanctioned for all works in progress.

18. The following table exhibits the estimated financial results of Irrigation and Navigation works in the Province to the close of 1880-81 :—

	Capital charges.			Net revenue.	Simple interest.	Balance of interest charges remaining unpaid.
	Direct.	Indirect other than interest.	Total.			
Productive Public Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa canals ...	1,95,32,921	4,15,885	1,99,48,806	—10,74,112	77,36,442	88,10,554
Midnapore „ ...	75,58,125	1,55,202	77,13,327	—34,606	31,30,398	31,65,004
Hidgellee tidal canal	17,72,699	44,803	18,17,502	1,56,762	8,46,810	6,90,048
Sone canals ...	2,29,87,572	6,89,487	2,36,77,059	(a)59,349	64,85,095	64,25,746
Total ...	5,18,51,317	13,05,377	5,31,56,694	—8,92,607	1,81,98,745	1,90,91,352
Irrigation and Navigation works—						
Tirhoot project...	5,31,425	...	5,31,425	...	1,34,002	1,34,002
Hooghly „ ...	1,42,426	151	1,42,577	...	39,043	39,043
Damoodur „ ...	1,59,502	...	1,59,502	...	89,874	89,874
Sarun „ ...	6,26,151	...	6,26,151	20,000	47,041	27,041
Joogooty „ ...	42,092	...	42,092	...	4,735	4,735

(a).—After deduction of Rs. 81,000, amount of proposed increase to estimate of working expenses for 1879-80.

NOTE.—Under "Capital Productive Public Works", the outlay on plantations has been added above to the outlay on the projects, and this should be done in the final issue.

19. Three Budget-Estimates have been submitted by the Local Government, *viz.*:—

One for Productive Public Works.

One for Agricultural works, Imperial.

One for Irrigation and Navigation and Agricultural works, Provincial.

20. Under the orders of the Government of India, contained in Circular No. 56 of 25th July 1879, only two Budget-Estimates are required to be submitted, *viz.* :—

One for Irrigation and Navigation Productive Public Works.

One for Irrigation and Navigation, classed as ordinary, including Agricultural works.

This should be attended to in the preparation of the final issue of the Budget-Estimates.

ORDER.—Ordered, that this Resolution be forwarded to the Government of Bengal for information and guidance, with the request that 30 printed copies of the final issues of the Budget-Estimates may be furnished to this Office not later than the 1st April 1880.

ALEX. FRASER, Major-Genl., R. E.,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Irrigation.

To

No. 23 A—I.

Dated February 25, 1880.

Received .

Orders on the Budget-Estimates of the Irrigation Branch, Bengal, for 1880-81.

No. 103, P. W. D. Press—25-2-80—110.

No. 1718-25*I.A.*

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works Department, Irrigation Branch, under date the 5th April 1880.

BUDGET ORDERS FOR 1880-81.

READ again—

The Preliminary Budget Estimates of the Bengal Irrigation Branch for 1880-81, as submitted to the Government of India with letter. No. 4927*I.A.*, dated the 23rd December 1879.

Read also—

Resolution of the Government of India in the Public Works Department, No. 23*A.I.*, dated the 25th February 1880, reviewing the Preliminary Budget Estimates.

REMARKS.—In accordance with the orders contained in the Government of India, Pubic Works Department's circular No. 56, dated the 25th July 1879, three budget estimates (preliminary issue) were submitted to the Government of India, viz.—

(1) For Irrigation and Navigation, Productive Public Works.
(2) For *Imperial* Irrigation and Navigation, classed as Ordinary, including Agricultural works.
(3) For *Provincial* Irrigation and Navigation, classed as Ordinary, including Agricultural works.

In the orders now read, paragraph 20, the Government of India having desired the submission of only two budget estimates, the *final issue* has been prepared for—

(1) Irrigation and Navigation, Productive Public Works.
(2) Irrigation and Navigation, classed as Ordinary, including Agricultural works (Imperial and Provincial).

2. The budget estimates have been prepared in the form prescribed in the circular quoted above, but without the details which it has hitherto been the practice to furnish. The Superintending Engineers of the Orissa, South-Western, and Sone Circles should therefore submit, for the sanction of this Government, as soon as possible after the receipt of these orders, detailed applications for allotments for works and repairs under the several heads of account.

Irrigation and Navigation, Productive Public Works.

3. The budget estimates of the revenue for 1880-81, compared with the regular and budget estimates for 1879-80, and the actual receipts of 1878-79, are shewn in the following table :—

CANALS.	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual receipts, 1878-79.
	Rs.	Rs.	Rs.	Rs.
Orissa	2,85,000	2,70,000	2,35,000	1,82,004
Midnapore	2,60,000	2,21,000	1,81,000	1,70,710
Hidgellee Tidal...	61,000	61,000	51,000	60,793
Sone	5,60,000	5,15,000	6,00,000	4,37,626
Total ...	11,66,000	10,67,000	10,67,000	8,51,133

In paragraph 9 of the orders it is stated, as regards the revenue from the Sone canals for 1879-80 and 1880-81, that better results might be anticipated; but, as already explained, the rainfall of last year was very abundant. It is believed that this check is only of a temporary nature, and confidently expected

that after the introduction of the system of leasing lands for irrigation for a term of years now under consideration, and almost mature, the revenue will develop rapidly.

4. 38.—*Productive Public Works, Capital Account.*—The estimate under this head has been prepared for Rs. 14,00,000, the sum assigned by the Government of India for capital outlay on productive public works in 1880-81.

The following statement shows the budget grant for 1880-81, compared with the regular and budget estimates for 1879-80, and the actual outlay in 1878-79 :—

CANALS.	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual outlay, 1878-79.
	Rs.	Rs.	Rs.	Rs.
Orissa	4,40,000	7,80,083	12,23,146	5,62,058
Midnapore	1,55,000	73,184	1,35,974	2,78,168
Sone	8,05,000	13,96,733	12,80,880	17,17,674
Total ...	14,00,000	22,50,000	26,40,000	25,57,900

As regards the revised estimates for the Orissa works, alluded to in paragraph 4, it has been considered advisable to include all the works which should certainly be carried out in order to render the portion of the project which has been undertaken, complete in itself, by providing for the extension of the unfinished canals to tidal water, and including the cost of the distributaries and drainage works which should be constructed in connection with those canals. All this has involved a large amount of work in surveying and levelling, and in collecting miscellaneous information. It is expected that the revised estimates of this project will shortly be submitted to this office. After their receipt no time will be lost in forwarding them to the Government of India.

5. *Productive Public Works Revenue Account.*—The outlay under this head is met from provincial funds; the estimate for 1880-81, compared with the figures for the two preceding years, is shown below :—

CANALS.	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual outlay, 1878-79.
	Rs.	Rs.	Rs.	Rs.
Orissa	2,97,000	3,15,100	2,51,000	2,39,090
Midnapore	1,29,000	1,28,999	1,28,999	1,72,836
Hidgellee Tidal	24,000	48,188	32,288	23,180
Sone	3,28,000	3,27,713	3,31,713	3,70,504
Total ...	7,78,000	8,20,000	7,44,000	8,05,610

In paragraph 10 of the budget orders the Government of India have asked for explanation regarding the increased expenditure in 1879-80, as compared with the budget estimate. This increase it will be observed, from the figures, given above, is almost entirely in the Orissa canals, and is due to the extraordinary floods of 1879, which seriously damaged the weirs and other works, and thus increased the cost of repairs considerably. In the same paragraph it is remarked that it is necessary that the expenditure on the Orissa canals should be kept within the receipts. Every effort will be made to do so; but it is absolutely necessary, under any circumstances, that the works be maintained in a state of thorough efficiency.

Budget Estimate of Irrigation and Navigation classed as Ordinary, including Agricultural works.

6. The estimate of receipts for 1880-81, compared with the regular and budget estimates for 1879-80, and the actual realizations in 1878-79, is shown below :—

	Budget estimate, 1880-81.	Regular estimate, 1879-80.	Budget estimate, 1879-80.	Actual realizations, 1878-79.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Government embankments	7,000	7,000	5,000	12,815
Total Imperial ...	7,000	7,000	5,000	12,815
PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue Accounts are kept.				
Sarun Project	10,000	.....	.....	.....
Total ...	10,000	.....	.....	.....
Works for which neither Capital nor Revenue Accounts are kept.				
Calcutta and Eastern Canals	4,19,000	4,37,500	4,69,000	4,01,535
Nuddea Rivers	2,60,000	2,60,000	3,13,000	2,74,029
Total ...	6,79,000	6,97,500	7,82,000	6,75,564
Total Provincial ...	6,89,000	6,97,500	7,82,000	6,75,564

With regard to the Calcutta Canals and Nuddea Rivers, the Board of Revenue have been asked to explain the cause of falling off in the estimated receipts for 1880-81, as compared with the budget estimate for 1879-80. Their explanation, when received, will be submitted for the information of the Government of India.

7. The budget estimate of outlay, including Agricultural works, amounts to Rs. 17,49,000, of which Rs. 3,67,000 is Imperial, and the balance, Rs. 13,82,000, Provincial.

8. The Imperial grant comprises the following items, viz. :—

	Rs.
Minor works	35,000
Repairs	2,55,000
Establishment	72,500
Tools and Plant	4,500
Total ...	3,67,000

But this Government in submitting the preliminary budget pointed out the inadequacy of the above provision. The Government of India however, in paragraph 7 of their orders, have expressed their regret "that no additional grant from Imperial funds can be made at present." Superintending Engineers should therefore use every effort to restrict the expenditure to what is indispensably necessary, and should prepare their applications for appropriations accordingly. Of the sum of Rs. 35,000 provided for Minor works, Rs. 10,000 have been placed at the disposal of the Board of Revenue for Agricultural works connected with the improvement of Government estates.

9. The grant from Provincial funds, amounting to Rs. 13,82,000, is detailed below :—

Works for which Capital and Revenue Accounts are kept.

	Rs.	Rs.
Sarun scheme	2,40,000	2,40,000

Works for which neither Capital nor Revenue Accounts are kept.

Works—		
Orissa Tidal Creeks	65,000	
Calcutta Canals	4,26,500	
	4,91,500	
Repairs—		
Calcutta Canals	1,33,000	
Nuddea Rivers	64,000	
Dehree School	2,000	
	1,99,000	
Establishment	4,32,000	
Tools and Plant	19,500	
		11,42,000
		13,82,000

10. The total Provincial grant, inclusive of Rs. 7,78,000 provided in the budget estimate of Productive Public Works, for working expenses and maintenance, amounts to Rs. 21,60,000. This estimate the Lieutenant-Governor in the Financial Department has accepted as communicated in that Department's letter No. 140, dated 20th January 1880.

ORDER.—Ordered that a copy of this, together with the final issue of the budget estimates, be forwarded to the Government of India, Public Works Department, for information.

Ordered also that copies of this Resolution, together with copies of final issues of the budget estimates and of the orders of the Government of India, be forwarded to the Financial Department of this Government, the Accountant-General, Bengal, and the Board of Revenue, Lower Provinces, for information; also to the Superintending Engineers, Orissa, South-Western, and Sone Circles; and to the Examiner, Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Joint-Secy. to the Govt. of Bengal,
P. W. Dept., Irrgn. Branch.

FORT WILLIAM,
The 30th March 1880.

W. M. E.—Reg. No. 15694C—112—6-4-80

357.

PUBLIC WORKS DEPARTMENT.

PROVINCIAL SERVICE BUDGET-ESTIMATE

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1880-81.

CALCUTTA,
The 31st March 1880.

F. S. STANTON, LIEUT.-COLL., R.E.,
Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

Reg. No. 11329.J.—331—3-4-80.

352.

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

BENGAL.

CONTENTS.

	Page.
Budget-Estimate of Revenue from Public Works under Provincial Services ...	2
Ditto ditto Expenditure ditto ...	3
Details of Budget-Estimate of Expenditure—	
Part I.—Details of Estimate for Original Works	4—25
„ II.— Ditto for Repairs	26—69
„ III.— Ditto for Establishment	70—75
„ IV.— Ditto for Tools and Plant	76
„ VI.— Ditto for Stock and Suspense	77
Appendices to above—	
Appendix A—Distribution of the Grants by Departments	78
„ C.—Ditto of Provision for Establishment	To be issued hereafter.
„ D.—Estimated Account of total Receipts and total Expenditure of the Province for the years 1879-80 and 1880-81	To be issued hereafter.
Statement of allotments made to Civil and Public Works Officers from Minor Works grants	79
Statement of estimated charges for maintenance of Ferries	80
„ of ditto ditto for maintaining Establishments for Staging Bungalows on Provincial Roads	81

GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF PROVINCIAL SERVICE PUBLIC WORKS REVENUE IN BENGAL FOR THE YEAR 1880-81.

BUDGET-ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL SERVICES OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	BUDGET-ESTIMATE, 1880-81.	REVISED BUDGET-ESTIMATE, 1879-80.	REGULAR ESTIMATE, 1879-80.
	Rs.	Rs.	Rs.
Rent of Quarters for Officers, the returns from which are expected to yield interest on the cost of construction	.....	.....	.....
Ditto of buildings, the returns from which are not expected to yield interest on the cost of construction	50,000	50,000	50,000
Casual rent of buildings	2,500	2,500	2,500
Sales of Buildings	500	500	500
Ditto of Tools and Plant	4,000	4,000	4,000
Ditto of Produce	1,000	1,000	1,000
Ditto of old Materials	10,000	10,000	10,000
Value of Materials received from old Buildings	6,300	6,300	6,300
Unclaimed Deposits	700	700	700
Fines, Refunds, and Miscellaneous	19,000	19,000	19,000
Tolls on bars on Provincial Roads	10,000	.....	10,000
Rents from Strand Bank	45,000	.....	45,000
Total Revenue to be realized in Public Works Department ...	1,49,000	94,000	1,49,000

GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF EXPENDITURE ON PUBLIC WORKS FROM PROVINICAL SERVICES IN BENGAL FOR THE YEAR 1880-81.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	Reference to detailed Estimate.	Budget-Estimate, 1880-81.	Revised Budget-Estimate, 1879-80.	Regular Estimate, 1879-80.
ORIGINAL WORKS.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4—17	10,84,848	11,65,008	12,41,651
Communications	18—23	3,00,000	5,29,306	78,194
Miscellaneous Public Improvements ...	24—25	10,592	27,548	58,256
		13,95,440	17,21,862	13,78,101
REPAIRS.				
Civil Buildings	26—48	3,00,000	3,26,750	3,28,250
Communications	49—62	7,84,233	8,20,269	7,46,118
Miscellaneous Public Improvements. ...	63	21,720	24,025	24,581
		11,05,953	11,71,044	10,98,949
TOTAL WORKS AND REPAIRS.				
Civil Buildings	....	13,84,848	14,91,758	15,69,901
Communications	....	10,84,233	13,49,575	8,24,312
Miscellaneous Public Improvements ...	....	32,312	51,573	82,837
		25,01,393	28,92,906	24,77,050
Establishment	70—75	8,88,793	7,87,248	7,87,248
Tools and Plant	76	39,524	48,981	48,981
Stock and Suspense	77	.....	.....	.....
GRAND TOTAL ...		34,29,710	37,29,135	33,13,279

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL SERVICES AND CONTRIBUTIONS AS DETAILED WITHIN.

	1880-81.						Revised Budget-Estimate, 1879-80.	Regular Estimate, 1879-80.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
PROVISION FROM PROVINCIAL SERVICES—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India	13,28,897	11,05,953	8,88,793	39,524	.....	33,63,167	34,55,000	31,89,144
In England... ...	.....	.....	.....	.....	.....	.....	.....	.....
Total as above ...	13,28,897	11,05,953	8,88,793	39,524	.....	33,63,167	34,55,000	31,89,144
PROVISION FROM CONTRIBUTIONS—								
In India	66,543	.....	.....	.....	.....	66,543	2,74,135	1,24,135
GRAND TOTAL ...	13,95,440	11,05,953	8,88,793	39,524	.....	34,29,710	37,29,135	33,13,279

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasury, and Record-room.	1st Calcutta ..	Sealdah ..	1	Constructing a new Small Cause Court ..
	2nd " ..	Alipore ..	2	Additions and alterations to Collector's Court to provide two rooms in the upper-story ..
	Burdwan ..	Burdwan ..	3	Re-roofing the Collector's cutcherry ..
	Dacca ..	Furreedpore ..	4	Constructing two rooms on east of Magistrate's building .. ..
	" ..	Mymensing ..	5	Ditto skylight in Collector's and Magistrate's Court .. ..
	" ..	" ..	6	Ditto additional two rooms to the Collectorate
	" ..	" ..	7	Ditto a new Judge's Court ..
	" ..	Dacca ..	8	Providing 10 iron record-racks for Judge's Court
	" ..	" ..	9	Constructing a building for Commissioner's office
	Chittagong ..	Rungamatee ..	10	Ditto a Deputy Commissioner's bungalow..
	" ..	Noakholly ..	11	Ditto a detached building for record ..
	" ..	Chittagong ..	12	Ditto additional temporary verandah in Collector's bungalow for accommodating the Treasury Department .. .. ..
	" ..	Comillah ..	13	Providing additional accommodation for Civil Courts .. ..
	Julpigoree ..	Dinagepore ..	14	Erecting iron record-racks for the Collectorate ..
	" ..	Rungpore ..	15	Constructing a cutcherry for the Collector ..
	" ..	Julpigoree ..	16	Ditto a treasury at head-quarters station ..
	Bhagulpore ..	Purneah ..	17	Addition of two rooms to the Judge's cutcherry ..
	" ..	Doomka ..	18	Constructing a house for the Deputy Commissioner .. ..
	Hazaribagh ..	Ranchee ..	19	Ditto Deputy Commissioner's cutcherry ..
	" ..	Hazaribagh ..	20	Substituting iron girders and joists in place of beams and burgahs .. .. ..
	Patna ..	Durbhunga ..	21	Constructing a court-house .. ..
				Carried over ..

OF BENGAL.

I.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81.

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
76,242	.....	.....	.....		1	Estimate not received.
16,611	1,724	1,849	13,038		2	Estimate sanctioned in Bengal Government's No. 196B. dated the 22nd January 1879.
39,591	.....	.....	5,291		3	Ditto under preparation.
4,540	.....	.....	4,540		4	Ditto sanctioned in Bengal Government's No. 743B. of 22nd March 1879.
3,300	.....	.....	.....		5	Ditto not received.
5,400	.....	.....	.....		6	Ditto ditto.
77,710	.....	.....	.....		7	Ditto ditto.
6,500	.....	.....	.....		8	Ditto ditto.
16,000	.....	.....	.....		9	Ditto ditto.
5,000	.....	.....	.....		10	Ditto ditto.
21,485	.....	.....	8,000		11	Ditto sanctioned in Bengal Government's No. 2265B. of 6th December 1879.
4,303	.....	2,303	2,000		12	Ditto ditto No. 1984B. of 9th October 1879.
26,561	.....	.....	13,932		13	Ditto ditto No. 388B. of 24th February 1880.
7,037	.....	.....	.....		14	Ditto ditto No. 1570B. of 14th September 1878.
1,20,000	.....	.....	.....		15	Ditto not received.
9,000	.....	.....	.....		16	Ditto ditto.
4,000	.....	.....	.....		17	Ditto ditto.
17,500	.....	.....	.....		18	Ditto ditto.
.....	310	1,000	10,000		19	Ditto ditto. Collection of materials authorized.
9,983	.....	602	9,381		20	Ditto sanctioned in Bengal Government's No. 798B. of 28th March 1879.
.....	9,037	.....	.....		21	Ditto not received. Manufacture of bricks authorised.
.....	.....	.....	66,182			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Court-houses, Treasury, and Record-room —*continued.*	Gunduck (Irrigation).	Motiharee ..	22	Constructing a court-house ... ...
	.....	.....	23	Ditto Moonsiffs' courts in Bengal ...
Circuit-house ...	Darjeeling ...	Darjeeling ...	24	Re-roofing the circuit-house with corrugated iron
Residence for Local Government.	2nd Calcutta...	Alipore ...	25	Constructing a vestibule and front over the portico and steps of the Lieutenant-Governor's Residence ... ...
Secretariat Buildings.	1st " ...	Calcutta ...	26	Improvements to the south face of the Writers' Buildings ... ...
District (Sub-divisional) Court Buildings.	2nd " ...	Ooloobariah ...	27	Constructing sub-divisional cutcherry ...
	" " ...	" ...	28	Ditto ditto residence ...
	Darjeeling ...	Kalimpong ...	29	Ditto ditto buildings at Kalimpong across Teesta ... ...
	Dacca ...	Madareepore...	30	Ditto sub-divisional residence ...
	Chittagong ...	Ruma (in Chittagong Hill Tracts.)	31	Ditto ditto buildings ...
	" ...	Chittagong Hill Tracts.	32	Carrying out certain repairs to buildings in the Chittagong Hill Tracts brought on books of Public Works Department ... ...
	Julpigoree ...	Nelphamari ..	33	Constructing sub-divisional residence ...
	" ...	" ...	34	Ditto ditto cutcherry ...
	Rajshahye ...	Nowgong ...	35	Ditto ditto residence ...
	" ...	" ...	36	Ditto ditto cutcherry ...
	Cossye (Irrigation).	Ghattal ...	37	Ditto ditto residence ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	66,182			
.....	.....	.....	25,000		22	Estimate not received. Manufacture of bricks authorized.
.....	.....	.....	50,000	1,41,182	23	Ditto ditto.
3,000	.....	.....	.....		24	Ditto ditto.
33,000	.....	.....	20,000	20,000	25	Ditto ditto.
.....	.....	.....	50,000	50,000	26	Ditto ditto.
5,000	.....	.....	.....		27	Ditto ditto.
7,000	.....	.....	.....		28	Ditto ditto.
4,755	.....	1,755	3,000		29	Ditto sanctioned in Bengal Government's No. 2280B. of 10th December 1879.
4,500	.....	.....	.....		30	Ditto not received.
17,336	.....	3,000	6,700		31	Estimates sanctioned in Bengal Government's Nos. 1288B. and 2055B., of 22nd August and 4th December 1878, respectively.
11,023	.....	1,430	9,593		32	Ditto ditto No. 160B. of 26th January 1880.
6,500	.....	.....	5,000		33	Estimate not received.
10,000	.....	.....	.....		34	Ditto ditto.
5,000	.....	.....	5,000		35	Ditto ditto.
5,000	.....	.....	.....		36	Ditto ditto.
7,092	.....	.....	.....		37	Ditto ditto.
.....	.....	.....	29,293	2,11,182		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District (Sub-divisional) Court Buildings—*concld.*	Brahminy-Byturnee (Irrigation).	Bhaddruck ...	38	Adapting the second storied building for sub-divisional residence ... ...
			39	Minor works (Other Buildings) ... ...
Central Jails ...	Dacca ...	Dacca ..	40	Converting the District into Central Jail ...
	Rajshahye ...	Rajshahye ...	41	Constructing new pucca wards in Central Jail ...
	Bhagulpore ...	Bhagulpore ...	42	Ditto store godown for woollen factory in the Central Jail ... ...
	" ...	" ...	43	Ditto a pucca ward to replace the present kutcha ones in ditto ... ...
	Patna ...	Buxar ...	44	Water-supply in the Central Jail ... ...
	" ...	" ...	45	Constructing hospital for 106 patients in the Central Jail ... ...
District Jails ...	1st Calcutta ...	Sealdah ...	46	Ditto pucca hajut building in Sealdah Police Court ... ...
	2nd " ...	Calcutta ...	47	Connecting drainage of the Presidency Jail with the main sewer of the Municipality ...
	" " ...	Alipore ...	48	Constructing a continuation of north and south upper stories above wards Nos. 11 and 18 in the jail ... ...
	" " ...	" ...	49	Ditto new residence for Superintendent, Alipore Jail, with out-offices ... ...
	Burdwan ...	Jessore ...	50	Ditto solitary cells in the jail ...
	" ..	Baraset ...	51	Ditto three solitary or punishment cells in the jail ... ...
	" ...	Hooghly ...	52	Water-supply with bathing platforms in the jail
				Carried over ...

OF BENGAL.

I.—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	29,293	2,11,182		
2,500	.....	.....	.....	29,293	38	Estimate not received.
.....	.....	.....	73,000	73,000	39	
.....	.....	.....	30,000		40	Ditto ditto.
12,529	.....	1,015	11,514		41	Ditto sanctioned in Bengal Government's No. 636B. of 11th March 1879.
5,193	.....	500	.....		42	Ditto ditto No. 1244B. of 3rd June 1879.
1,34,456	.....	.....	.....		43	Ditto not received.
10,470	.....	.....	.....		44	Ditto. ditto.
18,259	.....	.....	5,259	46,773	45	Ditto sanctioned in Bengal Government's No. 667B. of 13th March 1879.
3,900	.....	.....	.....		46	Ditto not received.
4,000	.....	.....	.....		47	Ditto ditto.
9,100	.....	.....	.....		48	Ditto ditto.
28,421	.....	.....	.....		49	Ditto sanctioned in Bengal Government's No. 2267B. of 6th December 1879.
4,500	.....	.....	.....		50	Ditto not received.
2,948	.....	.....	.....		51	Revised estimate sanctioned in Bengal Government's No. 2340B. of 20th December 1879.
10,202	.....	4,150	6,052		52	Estimate sanctioned in Bengal Government's No. 1291B. of 11th June 1879.
.....	.....	.....	6,052	3,60,248		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ..
District Jails—*concluded.*	Dacca ...	Mymensingh...	53	Constructing new buildings in the jail ...
	" ...	" ...	54	Improvements to the jail ... ...
	" ...	Burrisal ...	55	Constructing four double-storied wards in the jail
	" ...	Dacca ...	56	Ditto an enclosure wall of the jail ...
	" ...	Furreedpore ...	57	Ditto a covered passage in the jail ...
	Julpigoree ...	Rungpore ...	58	Ditto additional two-storied barrack to contain 180 men in the jail ... ...
	" ...	Julpigoree ...	59	Ditto a third class jail ... ...
	Rajshahye ...	Bogra ...	60	Ditto ditto ... ...
	" ...	Pubna ...	61	Ditto ditto ... ...
	Patna ...	Gya ...	62	Ditto a first-class jail ... ...
	" ...	Arrah ...	63	Ditto a hajut building in the jail ...
	" ..	Mozufferpore..	64	Additions and alterations to the old jail ..
	" ..	Durbhunga ..	65	Constructing a first class jail .. ..
	Hazaribagh ..	Chyebassa ..	66	Ditto a new jail .. ..
	" ..	Ranchi ..	67	Ditto ditto .. ..
	Gunduk (Irrigation).	Motiharee ..	68	Ditto a first class jail ..
	Nuddea Rivers (Irrigation).	Berhampore..	69	Ditto a Sessions hajut in the jail ..
				Carried over ..

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	6,052	3,60,248		
60,877	.....	3,000	20,000		53	Revised estimate sanctioned in Bengal Government's No. 525B. of 13th March 1880.
.....	6,571	15,000	5,000		54	Estimate not received.
1,09,456	5,028	10,000	25,000		55	Revised estimate sanctioned in Bengal Government's No. 1553B. of 13th September 1878.
6,388	.....	4,691	1,697		56	Estimate sanctioned in Bengal Government's No. 206B. of 2nd February 1880.
3,800	.....	.....	.....		57	Ditto not received.
34,237	12,746	12,000	9,491		58	Revised estimate sanctioned in Bengal Government's No. 1556B. of 19th September 1878.
88,570	4,172	15,000	20,000		59	Estimate sanctioned in Bengal Government's No. 293B. of 1st February 1879.
91,202	4,614	20,000	25,000		60	Ditto ditto ditto No. 302B. of 4th February 1879.
80,047	7,099	15,000	25,000		61	Ditto ditto ditto No. 286B. of 1st February 1879.
1,52,772	106	15,000	40,553		62	Ditto ditto ditto No. 248B, of 24th January 1879 and No. 522B of 13th March 1880.
4,806	36	.....	4,770		63	Ditto ditto ditto No. 163B. of 5th February 1878.
49,293	6,735	15,000	20,000		64	Ditto ditto ditto No. 381B. of 10th February 1879.
1,47,557	270	1,000	10,000		65	Ditto ditto ditto No. 289B. of 1st February 1879.
41,343	499	10,000	12,000		66	Ditto ditto ditto No. 232B. of 24th January 1879.
50,948	4,353	10,000	15,000		67	Ditto ditto ditto No. 240B. of 24th January 1879.
1,51,457	2,993	15,000	30,000		68	Ditto ditto ditto No. 299B. of 3rd February 1879.
13,075	.....	.....	.....		69	Estimate not received.
				2,69,563		
.....	.....	.....	.....	6,29,811		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward
Lock-ups ...	Dacca ...	Patuakhally ...	70	Constructing a new lock-up ... ...
	" ...	" ...	71	Ditto masonry wall round the lock-up ...
	" ...	Madaripore ...	72	Ditto a new lock-up ... ...
	" ...	Perozepore ...	73	Ditto ditto ... ...
	" ...	" ...	74	Ditto masonry walls round the lock-up ...
	" ...	Bhola ...	75	Ditto ditto ditto ...
	Chittagong ...	Cox's Bazar ...	76	Ditto a lock-up ... ...
	Bhagulpore ...	Soopool ...	77	Ditto ditto ... ...
	" ...	Begooserai ...	78	Ditto ditto ... ...
	" ...	Rajmehal ...	79	Ditto ditto ... ...
	" ...	Deogurh ...	80	Ditto ditto ... ...
	Patna ...	Behar ...	81	Additions and alterations to the lock-up ...
	Hazaribagh ...	Palamow ...	82	Constructing a lock-up ... ...
	" ...	Makutpore ...	83	Ditto ditto ... ...
	Nuddea Rivers (Irrigation).	Jungypore ...	84	Ditto a first-class lock-up ... ...
	Cossye (Irrigation).	Ghattal ...	85	Ditto a lock-up ... ...
			86	Minor works (Jails) ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	6,29,811		
10,172	.....	.....	4,000		70	Estimate sanctioned in Bengal Government's No. 337B. of 6th February 1879.
4,000	.....	.....	.....		71	Ditto not received.
10,000	.....	.....	.....		72	Ditto ditto.
10,172	.....	.....	4,000		73	Ditto sanctioned in Bengal Government's No. 334B. of 6th February 1879.
4,000	.....	.....	.....		74	Ditto not received.
4,000	.....	.....	.....		75	Ditto ditto.
5,000	.....	.....	.....		76	Ditto ditto.
6,610	.....	.....	.....		77	Ditto sanctioned in Bengal Government's Nos. 1158B. and 1631B. of 10th May and 5th August 1879, respectively.
6,618	.....	.....	.....		78	Ditto ditto No. 168B., of 27th January 1880.
10,500	.....	.....	.....		79	Ditto not received.
10,500	.....	.....	.....		80	Ditto ditto.
9,229	.....	.....	4,000		81	Revised estimate sanctioned in Bengal Government's No. 2183B. of 18th November 1879.
12,719	894	.....	4,000		82	Estimate sanctioned in Bengal Government's No. 5062 of 10th August 1874.
5,035	.....	.....	4,000		83	Ditto ditto No. 89B. of 15th January 1880.
9,256	674	.....	8,582		84	Ditto ditto No. 330B. of 6th February 1879.
5,476	.....	.....	.....		85	Ditto ditto No. 1931B. of 29th September 1879.
.....	.....	.....	15,000	28,582 15,000	86	
.....	.....	.....	.....	6,73,393		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ..
Police ...	Burdwan ...	Kishnaghur ...	87	Thorough repairs to police buildings brought on Public Works books ... ...
	Chittagong ...	Noakholly ...	88	Constructing barrack for Reserve Police Force ...
	Julpigoree ...	Dinagepore ...	89	Altering the new hajut for Police Office ...
	Bhagulpore ...	Doomka ...	90	Constructing residence for the District Superintendent of Police ... ...
			91	Minor Works ... ...
Registration ..	Julpigoree ..	Julpigoree ..	92	Constructing a Sub-Registry Office .. ..
	" ..	Dinagepore ..	93	Altering the new hajut for Registration (and Police) Offices .. ..
	" ..	Rungpore ..	94	Converting the lock-up into a Registration Office
			95	Minor Works .. .. ..
Education ..	Darjeeling ..	Kurseong ..	96	Constructing a new school-house for the children of the State Railway employés .. ..
	Dacca ..	Dacca ..	97	Ditto compound wall, out-offices and latrines for the Madrassa College ...
	" ..	Burrisal ..	98	Ditto a new school building ..
	Julpigoree ..	Rungpore ..	99	Ditto a high school .. ..
	Patna ..	Bankipore ..	100	Ditto lecture-room and laboratory in the college, with fittings, &c. .. ..
	" ..	" ..	101	Ditto a grand staircase leading to the upper-story of the old college building ..
				Carried over ..

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	6,73,393		
3,717	.....	.....	3,717		87	Estimate sanctioned in Bengal Government's No. 2236 B. of 4th December 1879.
2,500	.....	2,000	500		88	Ditto ditto ditto No. 1077B. of 10th May 1879.
7,848	.....	.....	7,848		89	Ditto amounting to Rs. 12,893 for Police and Registration Offices sanctioned in Bengal Government's No. 2248B. of 6th December 1879.
7,138	.....	.....	.....		90	Estimate not received.
.....	.....	.....	5,000	12,065 5,000	91	
2,802	.....	.....	2,802		92	Ditto ditto
5,045	.....	.....	5,045		93	Ditto amounting to Rs. 12,893 for Registration and Police Offices sanctioned in Bengal Government's No. 2248B. of 6th December 1879.
4,500	.....	.....	.....		94	Estimate not sanctioned.
.....	.....	.....	5,000	7,847 5,000	95	
70,000	.....	20,000	50,000		96	To be spent by the Railway Branch.
7,920	.....	.....	7,920		97	Estimate sanctioned in Bengal Government's No. 137B. of 23rd January 1880. (To be met from contribution.)
49,605	1,152	10,000	9,386		98	Ditto ditto ditto No. 2037B. of 3rd December 1878. (Rs. 38,756 of the amount of the estimate is to be met from contribution.)
28,658	5,854	11,639	11,165		99	Ditto ditto ditto No. 405B. of 12th February 1879. (To be met from contribution.)
51,768	5,437	22,733	23,598		100	Ditto ditto ditto No. 133B. of 23rd January 1880. (To be met from contribution.)
25,246	.....	.....	.....		101	Ditto not received. (Ditto ditto.)
.....	.....	.....	1,02,069	7,03,305		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Education—*continued.*	Patna ...	Bankipore ...	102	Constructing a Museum at the College ...
	Cossye (Irrigation.)	Midnapore ...	103	Additions to school-house and head-master's residence ... ...
			104	Minor works ... ...
Medical ...	1st Calcutta ...	Calcutta ...	105	Improvements to the Medical College Hospital...
	" ...	Sealdah ...	106	Substituting corrugated iron-roof in lieu of thatched roof of Moribund Ward and Dead-house in the Campbell Hospital ... ...
	" ...	" ...	107	Additions and alterations to the Dispensary and Office of the Campbell Hospital ... ...
	" ...	" ...	108	Converting old Laboratory into a ward for European females and children suffering from small-pox in Campbell Hospital ... ...
	2nd Calcutta...	Dhullunda ...	109	Constructing quarters for the Native Doctor attached to the Native Lunatic Asylum ...
	" ...	Bhowanipore...	110	Ditto drainage in the compound of the European Lunatic Asylum ... ...
	Dacca ...	Dacca ...	111	Erecting a Female Ward in the Mitford Hospital
	Patna ...	Ticoaree in Gya district.	112	Constructing Dispensary and Assistant Surgeon's residence ... ...
			113	Minor works ... ...
Miscellaneous...	.....	.....	114	Constructing a building with machinery complete for the proposed cinchona febrifuge factory ...

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay. Actual to end of 1878-79.	Outlay. Probable during 1879-80.	Grant, 1880-81. Amount.	Grant, 1880-81. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	1,02,069	7,03,305		
25,896	.....	.....	.....		102	Estimate not received. (To be met from contribution.)
7,352	.....	2,352	5,000	1,07,069	103	Estimate sanctioned in Bengal Government's No. 235B. of 4th February 1880.
.....	.....	.....	5,000	5,000	104	Rs. Provincial ... 60,000; Contributions ... 52,069
.....	.....	.....	2,00,000		105	Estimate not received.
10,000	.....	.....	.....		106	Ditto ditto.
32,000	.....	.....	.....		107	Ditto ditto.
2,500	.....	.....	.....		108	Ditto ditto.
3,500	.....	.....	.....		109	Ditto ditto.
4,000	.....	.....	.....		110	Ditto ditto.
25,245	.....	.....	10,150		111	Revised estimate sanctioned in Bengal Government's No. 560B. of 20th March 1880. (To be met from contribution.)
8,824	.....	4,500	4,324	2,14,474	112	Estimate sanctioned in Bengal Government's No. 245B. of 24th January 1879. (To be met from contribution.)
.....	.....	.....	5,000	5,000	113	Rs. Provincial ... 2,05,000; Contributions ... 14,474
50,000	.....	.....	50,000	50,000	114	
Total Civil Buildings...	Provincial Services			10,18,305		
	Contributions ...			66,543		
	Total ...			10,84,848		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications.
Metalled and bridged roads	Burdwan ...	Grand Trunk Road.		Grand Trunk Road, 387 miles in length, with an average width of 30 feet, of which 14 are metalled, and with 1,107 bridges and culverts with an aggregate waterway of 18,786 feet—
				Works proposed for 1880-81—
			115	Dismantling the suspension bridge and substituting iron girder bridge over the Noonia river ...
			116	Dismantling the suspension bridge on Singaran river and constructing a causeway ... ..
	" ...	Midnapore and Raneegunge Road.		Midnapore and Raneegunge Road, 97 miles in length, with an average width of 24 feet, of which 12 are metalled, and with 259 bridges and culverts of an aggregate waterway of 2,045 feet—
				Works proposed for 1880-81—
			117	Constructing a bridge at Tamul ... ...
	Brahmini-Byturni (Irrigation).	Pilgrim Road		Pilgrim Road ... ...
				Works proposed for 1880-81—
			118	Proposed Pilgrim Road in Balasore district ...
	Mahanuddy (Irrigation).	" ...	119	Constructing a pilgrim road from Cuttack to near 5th mile of the Cuttack and Pooree road ... ...
	Bhagulpore ...	Ganges and Darjeeling Road.		Ganges and Darjeeling Road from Carragol to Silligoree, 124 miles in length, with an av ege width of 30 feet, of which 12 are metalled, and with 75 bridges and culverts of an aggregate waterway of 6,910 feet—
				Works proposed for 1880-81—
			120	Providing brick-on-edge flooring under iron bridges on the road ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
30,000	.....	.....	10,000		115	Estimate not received.
2,605	.....	.....	2,605		116	Ditto returned for revision.
21,663	.....	.....	10,000		117	Ditto sanctioned in Bengal Government's No. 745C. of 24th September 1879.
18,643	1,419	337	.....		118	Ditto not received.
40,704	.....	150	.....		119	Ditto ditto.
56,500	.....	.....	5,000		120	Ditto ditto.
.....	.....	.....	27,605			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Metalled and bridged roads —*concluded.*	Darjeeling ...	Bisserbatty to Matteegurah.		Old Punkabaree Road from Bisserbatty to Matteegurah— Works proposed for 1880-81—
			121	Raising and metalling road from Bisserbatty to Matteegurah into a cart road ... ...
			122	Constructing a new road from Matteegurah to the north of the viaduct on the Mahanuddy ..
	Julpigoree ...	Kownea to Brahmapootra.	123	Constructing a tramway from Kowna to Kooreegram and thence to Brahmapootra
Raised, bridged, and unmetalled roads.	Darjeeling ...	Frontier roads	124	Erecting a suspension bridge over Teesta river on the 18th mile of the road from Darjeeling to Thibet Frontier ... ...
	..	Sevoke to Teesta bridge.	125	Opening out a road from Sevoke to Teesta bridge
	Julpigoree ...	Dhoobree road	126	Constructing the Dhoobree Emigration Road ...
	Chittagong ...	Chittagong trunk road.	127	Extending the wing walls of bridges on the road
	Hazaribagh ...	Hazaribagh and Ranchi road.	128	Metalling 16 miles of the road as far as Mandu
			129	Collecting metal for the first 14 miles of the road
			130	Constructing Sepai bridge on the road ...
			131	Ditto Jumar ditto on ditto ...
			132	Ditto Doma ditto on ditto ...
			133	Ditto minor culverts on ditto ...
			134	Remodelling earthwork and rock cutting on ditto
				Carried over ..

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	27,605			
70,500	...	15,000	30,000		121	Estimates aggregating Rs. 44,323 sanctioned in Bengal Government's Nos. 660C. and 930C. of 16th August and 15th December 1879 respectively, and No. 120C. of 19th February 1880.
26,348	...	21,348	5,000		122	Ditto sanctioned in Bengal Government's No. 660C. of 16th August 1879.
...	...	...	...	62,605	123	Ditto not received.
1,86,183	79,446	889	50,000		124	Revised estimate sanctioned in Bengal Government's No. 810C. of 7th November 1879.
17,955	16,142	9,000	15,000		125	Estimate sanctioned in Bengal Government's No. 3907 of 20th June 1873. Revised estimate under preparation.
3,78,577	1,67,294	1,45,659	66,480		126	Estimates aggregating Rs. 50,000, for cost of land sanctioned in Bengal Government's Nos. 492C. and 930C. of 30th May and 17th October 1878 respectively; and estimates aggregating Rs. 3,28,577 sanctioned in Bengal Government's Nos. 79C. of 29th January and 497C. and 499C. of 18th June 1879, and 41C. of 17th January 1880.
4,964	5,812	...	...		127	Estimate sanctioned in Bengal Government's No. 4408 of 28th August 1873. Revised estimate is under preparation.
18,853	11,471	600	...		128	Ditto ditto No. 4872, of 8th October 1873.
26,512	10,695	...	...		129	Ditto ditto No. 3457, of 2nd July 1873.
22,713	1,811	...	...		130	Ditto ditto No. 2794 of 23rd April 1874.
51,544	7,992	...	...		131	Ditto ditto ditto.
19,646	1,577	...	...		132	Ditto ditto ditto.
16,039	...	10,009	3,000		133	Ditto ditto No. 2737 of 28th May 1875.
10,000	...	...	5,000		134	Ditto not received.
...	...	...	1,39,480	62,605		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Raised, bridged and unmetalled roads—*concluded.*	Hazaribagh ...	Ranchi and Purulia road.	135	Metalling worst portions of the road from Purulia to Suburnrekha ... ...
			136	Ditto 1st section of the road (16 miles) from Ranchi to Rajadhara ... ...
			137	Earthwork, turfing, boundary pillars, and mile-posts on the above section of the road ...
			138	Constructing bridges over Angura river and Hessel nuddy on ditto ... ...
			139	Ditto culverts on ditto ...
			140	Earthwork on the 2nd section of the road (12 miles) Rajadhara to Barrawadi ...
			141	Constructing bridges on the above section of the road ... ...
			142	Ditto culverts on ditto ...
			143	Ditto causeway over the bed of the Harrawadi river on the 3rd mile of the 3rd section of the road ... ...
		Giridhi and Doomree Road.	144	Ditto bridge over Burrakur on the road
		Madhuban Branch Road.	145	Metalling the road ... ...
			146	Constructing bridges on the road ... ...
Accommodation for travellers.	Darjeeling ...	Kurseong ...	147	Ditto a dâk bungalow ... ..
			148	Minor Works (Communications) ... ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	1,39,480	62,605		
16,011	1,269	3,500	...		135	Estimate sanctioned in Bengal Government's No. 2679 of 28th April 1874.
20,777	2,972	...	...		136	Ditto ditto No. 445 of 25th January 1875.
7,110	268	...	...		137	Ditto ditto No. 5554 of 26th November 1875.
6,879	27	4,194	2,658		138	Ditto ditto ditto.
5,821	...	...	2,000		139	Ditto ditto ditto.
11,584	630	...	...		140	Ditto ditto No. 455 of 26th January 1875.
31,671	4,343	3,490	10,000		141	Ditto ditto ditto.
32,606	37	..	...		142	Ditto ditto ditto.
3,361	1,433	...	...		143	Ditto ditto No. 5613 of 29th November 1875.
1,50,000	...	...	...		144	Ditto not received.
7,000	...	...	...		145	Ditto ditto.
25,000	...	...	...	1,54,138	146	Ditto ditto.
14,257	...	6,000	8,257	8,257	147	Ditto sanctioned in Bengal Government's No. 862C. of 21st November 1879.
...	...	...	75,000	75,000		
Total Communications ...	Provincial Services			3,00,000		
	Contributions ..			...		
			Total...	3,00,000		

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

PART

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Mis. Pub. Improvements.
Harbour and Navigation.	Brahmini-Byturni (Irrign.)	Chandbalee ..	149	Constructing a residence for the Port Officer ..
			150	Minor Works .. ..

ABSTRACT OF THE GRANTS

Civil Buildings ..	..
Communications ..	..
Mis. Pub. Improvements ..	..
Total	..

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Item No.	Remarks and References.
	Actual to end of 1878-79.	Probable during 1879-80.	Amount	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
7,592			7,592	7,592	149	Estimate sanctioned in Bengal Government's No. 104M., of 15th February 1879.
...	...	.	3,000	3,000	150	
Total Mis. Pub. Impts.			Provincial Services	10,592		
			Contributions ..	...		
			Total ..	10,592		

PROVIDED ABOVE.

Provincial Services.	Contributions.	Total.
Rs.	Rs.	Rs.
10,18,305	66,543	10,84,848
3,00,000	....	3,00,000
10,592	....	10,592
13,28,897	66,543	13,95,440

GOVERNMENT OF BENGAL.

PART II

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasury, and Record-rooms.	1st Calcutta.	Collector's office at Calcutta ...	...	...		...		1877-78 and 1878-79.
		Court-houses, Treasury, and Record-rooms at— Calcutta (formerly Old Sailors' Home, now Magistrate's Court). ...	...	4,700	4,700	...	...	1876-77.
	2nd Calcutta.	Alipore	...	3,000	3,000	...	...	1876-77.
	Burdwan	Kishnaghur	...	...		...		1877-78.
		Jessore	...	...		...		1877-78.
		Burdwan	..	6,000		...		1876-77.
		Bankoora	...	...		...		1878-79.
		Soory	...	...		9,000		1879-80.
		Hooghly	...			...		1876-77.
		Howrah	...	...	6,000	...	9,000	1878-79.
	Darjeeling	Darjeeling	...	...	...	...	...	Municipal Hall converted into Court-house.
	Dacca ...	Dacca	...	4,000*		5,000*		1874-75.
		Furreedpore	...	...		...		1877-78.
		Burrisal	.	...		...		1876-77.
		Mymensingh	...	...	4,000	1,000	6,000	1879-80.
	Chittagong	Chittagong	...	...		3,500		1879-80.
		Noakholly	...	...		...		1878-79.
		Comillah	...	.		..		1878-79.
		Rangamattee	...	620	620	...	3,500	Not known.
	Julpigoree	Julpigoree	...	...		...		Burnt on 26th March 1878.
		Dinagepore	...	...		...		1877-787.
		Rungpore	...	3,200	3,200	...	...	1876-77.
	Rajshahye	Bauleah	...	2,500		5,000		1875-76.
		Bogra	...	2,000		...		1877-78.
		Pubna	...	...	4,500	.	5,000	1877-78.
	Patna ...	Bankipore	...	...		...		1878-79.
		Arrah	...	...		...		Partly 1876-77.
		Buxar	...	800		..		Ditto.
		Gya	...	...		.		1878-79.
		Mozufferpore	...	2,500	3,300	..	...	Partly 1878-79.
	Bhagulpore.	Monghyr	...	...		...		1877-78.
		Bhagulpore	...	...		..		1877-78.
		Doomka	...	...		...		1878-79.
		Purneah	...	...		...		1877-78.
		Maldah	...	6,000	6,000	1,000†	1,000	1876-77.
		Carried over ...	.	...	35,320	...	24,500	

* Quadrennial repairs, with the exception of urgent repairs, were not done in 1879-80 on account of financial pressure, and hence the provision in 1880-81.
† For compound roads.

3·78·

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	35,320	...	24,500	
Court-houses, Treasury, and Record-rooms—*concluded.*	Hazaribagh.	Court-houses, Treasury, and Record-rooms at—						
		Hazaribagh	...	...		1,000		1875-76.
		Ranchee	...	...		...		1878-79.
		Chybassa	...	...		...		1877-78.
		Purulia	...	...		...		1877-78.
					...		1,000	
	Cossye (Irrigation).	Midnapore	...	...		...		1877-78.
					...		...	
	Nuddea Rivers (Irrigation).	Berhampore	...	3,000		...		1876-77.
					3,000		...	
	Gunduck (Irrigation).	Chuprah	...	...		4,000		1879-80.
		Motiharee	...	...		...		1877-78.
					..		4,000	
	Mahanuddy (Irrigation).	Cuttack	...	3,600		4,600		1874-75.
		Pooree	...	...		1,000		1879-80.
					3,600		5,600	
	Brahmini-Byturni (Irrigation).	Balasore	...	1,500		1,000		1875-76.
					1,500		1,000	
		Ordinary repairs to Court-houses, Treasury, and Record-rooms in the—						
		Central Circle	1,000	...				
		Western "	2,400	...				
		Eastern "	2,000	...		8,400		
		South Western (Irrigation) "	800	...				
		Sone (Irrigation) "	300	...				
		Orissa (Irrigation) "	400	...		1,000		
					6 900		9,400	
Circuit-houses	Burdwan	Circuit-houses at—						
		Kishnaghur	...	400		...		1876-77.
		Jessore	...	500		1,200*		1875-76.
		Burdwan	...	1,500		...		1876-77.
		Bankoora	...	...		...		1878-79.
		Soory	...	...		1,500		1879-80.
					2,400		2,700	
	Darjeeling	Darjeeling	...	...		...		1877-78.
					...		...	
	Dacca . .	Furreedpore	...	...		...		1877-78.
		Burrisal	...	1,200		...		1876-77.
		Mymensingh	...	...		250		1879-80.
					1,200		250	
		Carried over ...	...	...	53,920	...	48,450	

* Quadrennial repairs not carried for financial pressure.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial Repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	53,920	...	48,450	
Circuit-houses —*contd.*	Chittagong	Circuit-houses at—						
		Chittagong	...	...		1,000		1879-80.
		Noakholly	...	...		...		1878-79.
		Sundeep Island ...	...	...		...		1878-79.
		Kassalong	...	...		...		Not stated.
		Rangamattee	...	685		...		Completed in 1876.
		Comillah	...	...		...		1878-79.
					685		1,000	
	Julpigoree	Julpigoree	...	...		...		1878-79.
		Buxa	...	...		...		Mat building.
		Dinagepore	...	...		1,200		1879-80.
		Rungpore	...	800		...		1876-77.
					800		1,200	
	Rajshahye	Bauleah	...	400		1,200		1875-76.
		Bogra	...	800		...		1878-79.
		Pubna	...	...		...		1877-78.
					1,200		1,200	
	Patna ...	Arrah	...	1,000		...		1876-77.
		Gya	...	...		...		1879-80.
		Mozufferpore	...	300		...		Partly 1878-79.
					1,300		...	
	Bhagulpore.	Monghyr	...	...		...		1877-78.
		Bhagulpore	...	...		...		1876-77.
		Deoghur (old and new) ...	...	...		1,000		1878-79.
		Purneah	...	...		...		1878-79.
		Maldah	...	3,000		...		1876-77.
					3,000		1,000	
	Hazaribagh	Hazaribagh	...	...		1,000		1879-80.
		Purulia	...	...		1,000		1879-80.
		Chybassa	...	...		...		1878-79.
					...		2,000	
	Cossye (Irrigation).	Midnapore	...	...		...		1877-78.
					...		...	
	Nuddea Rivers (Irrigation).	Berhampore	...	...		...		1877-78.
					...		...	
	Gunduk (Irrigation).	Chuprah	...	...		800		1879-80.
		Motihareo	...	...		...		Made over in 1874-75.
					...		800	
	Mahanuddy (Irrigation).	Cuttack	...	1,200		1,700		1874-75.
		Pooree	...	...		400		1879-80.
					1,200		2,100	
	Brahmini-Byturni (Irrigation.)	Balasore	...	325		300		1875-76.
		Ungool	...	300		...		1876-77.
					625		300	
		Carried over ...	...	...	62,730	...	58,050	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	62,730	...	58,050	
Circuit-houses—*concld.*		Ordinary repairs to circuit-houses in the—						
		Central Circle	1,000	...				
		Western "	1,200	...				
		Eastern "	1,600	...		2,000		
		South-Western (Irrigation) "	500	...				
		Sone (Irrigation) "	200	...				
		Orissa (Irrigation) "	200	...		200		
					4,700		2,200	
Customs Buildings.	1st Calcutta.	Customs Buildings at—						
		Calcutta	...	...	...	...	...	1876-77 to 1878-79.
	2nd Calcutta.	Diamond Harbour ...	...	...	...	...	...	1878-79.
	Chittagong	Chittagong	...	...	...	1,000	1,000	1879-80.
	Nuddea Rivers (Irrigation).	Lallbagh (old Custom house)	...	...	...	...	...	1873-74.
		Ordinary repairs to Customs Buildings in the—						
		Central Circle ...	2,000	...		2,000		
		Eastern " ...	...	...	2,000	...	2,000	
Stamps ...	1st Calcutta.	Stamp and Stationery Office at Calcutta ...	...	...	...	3,000	3,000	1875-76 to 1879-80.
		Ordinary repairs to ditto ...	1,000	...	1,000	1,000	1,000	
Excise Buildings.	Ditto ...	Distilleries at—						
		Manicktollah ...	...	...	...	...	...	1878-79.
	2nd Calcutta.	Kidderpore ...	...	...	...	...	...	1877-78.
	Burdwan	Mohungunge ...	...	300		100*		1875-76.
		Hooghly ...	...	...		...		1878-79.
		Mohesh ...	...	...		...		1877-78.
		Sulkea ...	...	...	300	...	100	1877-78.
	Dacca ...	Dacca ...	...	...		...		1878-79.
		Moonsheegunge ...	...	...		...		1878-79.
		Shome ...	...	500		..		Built in 1874-75.
		Mymensingh ...	...	...	500	1,000	1,000	1879-80.
	Rajshahye	Serajgunge ...	...	...	...	...	...	Never done.
	Julpigoree	Rungpore ...	...	...	...	...	...	Ditto.
	Patna ...	Gya ...	...	...		...		1877-78.
		Arrah ...	...	...	...	...	...	1876-77.
		Carried over ...	...	...	71,230	...	68,350	

* Quadrennial repairs not carried out for financial pressure.

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	71,230	...	68,350	
Excise Buildings—*concld.*	Gunduk Irrigation.	Distilleries at—						
		Chuprah ...	...	...		400		1879-80.
	Mahanuddy (Irrigation.)				...		400	
		Cuttack ...	...	1,100		1,200		1873-74.
		Pooree ...	...	...		...		Never done.
					1,100		1,200	
		Ordinary repairs to Excise Buildings in the—						
		Central Circle ...	400	...				
		Eastern " ...	300	...		1,100		
		Western " ...	400	...				
		Sone (Irrigation) " ...	50	...				
		Orissa (Irrigation) " ...	200	...		200		
					1,350		1,300	
Residence for Local Government.	2nd Calcutta.	Lieutenant-Governor's Residence at Alipore ...	...	...		10,000		1879-80.
		Repairs to furniture for ditto ...	4,500	...		...		..
		Body-Guard's stables at ditto ...	...	...		...		1878-79.
					4,500		10,000	
	Darjeeling	Shrubbery Buildings with out-offices ...	...	...		1,000		Not stated.
		Gate house, Shrubbery ...						
		Green do., " ...						
		Lodge, " ...	...	...		...		Never done.
		Latrines, " ...						
					...		1,000	
		Ordinary repairs to Residences for Local Government in the—						
		Central Circle ...	10,000			3,000		
					10,000		3,000	
Secretariat Offices.	1st Calcutta.	Public Works Department Secretariat, Writers' Buildings, at Calcutta ...	...	...		...		1876-77 to 1878-79
					...		...	
	2nd ditto	General Secretariat, Sudder Street, Calcutta ...	...	...		6,000		1879-80.
					...		6,000	
	Darjeeling	Public offices (2) ...	...	...		6,000		1878-79.
					...		6,000	
		Ordinary repairs to Secretariat Offices in the—						
		Central Circle ...	3,000	...		3,600		
					3,000		3,600	
Board of Revenue Buildings.	1st Calcutta.	Board of Revenue Office at Calcutta ...	...	...		...		1878-79.
					...		...	
		Ordinary repairs to the Board of Revenue Buildings in the Central Circle ...	300	...		200		
					300		200	
		Carried over ...	...	...	91,480	...	1,01,050	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	91,480	...	1,01,050	
Monuments and Antiquities.	Darjeeling	Tomb of Cosma DeKoros at Darjeeling ...	...	100	100	...	...	1876-77.
		Ordinary repairs to Monuments and Antiquities in the Central Circle ...	...	...	...	...	...	
High Court Buildings.	1st Calcutta.	High Court Buildings at Calcutta ...	...	...	...	...	...	Never done.
		Ordinary repairs to High Court Buildings in the Central Circle	3,000	...	3,000	5,000	5,000	
Small Cause Court Buildings.	Ditto ...	Small Cause Court Buildings at—						
		Calcutta ...	...	...		...		Never done.
		Sealdah ...	...	...	...	...	...	1874-75. Building condemned.
	Bhagulpore	Monghyr ...	...	...	...	...	...	1877-78.
		Ordinary repairs to Small Cause Court Buildings in the—						
		Central Circle ...	400	...		500		
		Western " ...	...	...	400	...	500	
District (Sub-divisional) Court Buildings.	1st Calcutta.	Sub-divisional Buildings at—						
		Barrackpore	...	500	500	1,000	1,000	1876-77.
	2nd Calcutta.	Barripore	...	...		...		1877-78.
		Diamond Harbour ...	...	...		...		1878-79.
		Moisrekha	...	...	...	...	...	Never done.
	Burdwan	Baraset	...	1,000		...		1876-77.
		Bongong	...	...		...		1877-78.
		Meherpore	...	...		800		1879-80.
		Chooadangah	...	...		800		1879-80.
		Kooshtea	...	...		800		1879-80.
		Ranaghat	...	...		800		1879-80.
		Narail	...	...		...		1877-78.
		Jhenidah	...	...		...		1877-78.
		Magoora	...	...		...		1877-78.
		Cutwa	...	...		...		1877-78.
		Culna	...	...		...		1877-78.
		Bood-Bood	...	...		...		1878-79.
		Raneegunge	...	2,000		...		1876-77.
		Jehanabad	...	1,000		...		1878-79 partly.
		Serampore	...	...	4,000	5,000	8,200	1879-80
		Carried over... ...	...	...	99,480	...	1,15,750	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward... ...	...	...	99,480	...	1,15,750	
District (Sub-divisional) Court Buildings—*contd.*	Dacca ...	Sub-divisional Buildings at—						
		Moonsheegunge	...	...		...		1878-79.
		Manickgunge	...	..		...		1878-79.
		Jamalpore	...	...		...		1878-79.
		Goalundo	...	...		...		Built in 1877-78.
		Perozepore	...	1,000		...		1876-77.
		Madareepore	...	...		...		1877-78.
		Patuakhally	...	...		...		Built in 1879-80.
		Bhola	...	...		...		Ditto.
					1,000		...	
	Chittagong	Cox's Bazar	...	1,200		...		1876-77.
		Brahmunbariah ...	...	...		...		Never done.
					1,200		...	
	Rajshahye	Nattore	...	3,000		...		Never done.
		Serajgunge	...	400		...		1878-79.
					3,400		...	
	Julpigoree	Julpigoree	...	...		...		Never done.
		Kooreegram	...	...		...		1877-78.
		Bagdogra	...	...		...		Temporary building.
					...		...	
	Patna ...	Barh	...	500		...		Partly in 1876-77.
		Behar	...	...		...		Ditto.
		Sasseram	...	...		...		1877-78.
		Bhubooah	...	...		...		Partly in 1877-78.
		Nowadah	...	...		...		1878-79.
		Jehanabad	...	...		...		1878-79.
		Durbhunga	...	...		...		1878-79.
		Mudhoobunnee... ...	...	...		...		1878-79.
		Tajpore	...	...		...		1877-78.
		Seetamurhee	...	300		...		Partly in 1878-79.
		Hajeepore	...	...		...		1877-78.
					800		...	
	Bhagulpore	Begoo Serai	...	...		...		1877-78.
		Jamoosee	...	...		...		1877-78.
		Soopool	...	...		...		1877-78.
		Muddehpoora	...	500		...		1876-77.
		Banka	...	...		...		1877-78.
		Dooghur	...	500		...		1876-77.
		Doomka	...	...		...		1878-79.
		Godda	...	...		...		1878-79.
		Pakour	...	...		...		1878-79.
		Jamtara	...	...		...		1878-79.
		Kissengunge	...	300		...		1876-77.
		Bussuntpore	...	...		...		Temporary building.
					1,300		...	
		Carried over	...	...	1,07,180	...	1,15,750	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,07,180	...	1,15,750	
District (Sub-divisional) Court Building—*concld.*	Hazaribagh.	Sub-divisional Buildings at—						
		Burhee	...	...		...		1876-77.
		Pachamba	...	...		...		Not known.
		Chuttra	...	...		...		Ditto.
		Gobindpore	...	...		500		1879-80.
					...		500	
	Circular and Eastern Canals (Irrign).	Busseerhat	...	1,200		...		1876-77.
		Satkhira	...	...		...		1877-78.
		Khoolna	...	1,200		...		1876-77.
		Bagirhat	...	1,000		...		1876-77.
					3,400		...	
	Nuddea Rivers (Irrign.)	Jungypore	...	...		...		1878-79.
		Lallbagh	...	...		...		1873-74.
					...		...	
	Cossye (Irrign.)	Ghattal	...	...		...		Never done: newly built.
		Tumlook	...	...		...		1878-79.
		Contai	...	...		...		1877-78.
		Gurbetta	...	2,000		...		1874-75.
					2,000		...	
	Gunduk (Irrign.)	Bettiah	...	...		...		Partly in 1876-77.
		Allygunge (Sewan) ...	...	...		700		1879-80.
		Gopalgunge	...	...		...		Built in 1877-78.
					...		700	
	Brahmini-Byturni (Irrign.)	Jajpore	...	1,050		...		Never done.
		Kendraparah	...	550		...		Ditto.
		Bhuddruck	...	1,600		...		Partly in 1876-77.
					3,200		...	
	Mahanuddy (Irrign.)	Juggutsingpore ...	...	...		...		Never done.
		Khoordah	...	...		...		Ditto.
		Ditto (Settlement Officer's residence)	...	...		...		1878-79.
					...		...	
		Ordinary repairs to District Court Buildings in the—						
		Central Circle...	300	...				
		Eastern „ ...	700	...				
		Western „ ...	1,500	...		2,500		
		South-Western (Irrign.) „ ...	300	...				
		Sone (Irrign.) „ ...	200	...				
		Orissa (Irrign.) „ ...	1,050	...		1,850		
					4,050		4,350	
Lord Bishop's Palace.	2nd Calcutta.	Lord Bishop's Palace at Calcutta	...	...		6,000		1879-80.
					...		6,000	
		Ordinary repairs to Lord Bishop's Palace in the Central Circle ..	500	...		500		
					500		500	
Churches ...	1st Calcutta.	Churches at—						
		Calcutta: St. John's ...	...	...		7,000		1879-80.
		Calcutta: St. Andrew's ...	...	5,500		...		1876-77.
	2nd Calcutta.				5,500		7,000	
		Calcutta: St. James' ...	...	...		2,000		1877-78 to 1879-80.
		Calcutta: St. Stephen's ...	...	2,000		...		1876-77.
					2,000		2,000	
		Carried over ...	...	...	1,27,830	...	1,36,800	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,27,830	...	1,36,800	
Churches—*concld.*	Burdwan	Churches at—						
		Raneegunge	...	800		...		1876-77.
		Serampore	...	...		800		1879-80.
		Chinsurah	...	...		...		1877-78.
		Howrah	...	...		1,000		1878-79.
		Sooree	...	...		...		Never done: built in 1878-79.
					800		1,800	
	Darjeeling	Darjeeling	...	1,000		...		Never done.
					1,000		...	
	Dacca ...	Dacca	...	...		...		1877-78.
		Burrisal	...	800		...		1876-77.
		Mymensingh	...	...		200		1879-80.
					800		200	
	Chittagong	Chittagong	...	...		1,000		1879-80.
		Comillah	...	...		300		1879-80.
					...		1,300	
	Patna ...	Bankipore	...	800		...		1876-77.
		Goolzarbagh	...	500		...		1876-77.
		Arrah	...	...		500		1879-80.
		Buxar	...	...		200		1879-80.
		Gya	...	...		...		1878-79.
		Mozufferpore	...	400		...		Partly in 1878-79.
					1,700		700	
	Bhagulpore	Monghyr	...	...		...		1877-78.
		Bhagulpore	...	...		...		1877-78.
		Purneah	...	...		...		1878-79.
					...		...	
	Cossye (Irrign.)	Midnapore	...	...		...		1877-78.
					...		...	
	Nuddea Rivers (Irrign.)	Berhampore	...	...		...		1874-75.
					...		...	
	Gunduck (Irrign.)	Motiharee	...	...		...		Partly in 1878-79.
					...		...	
	Mahanuddy (Irrign.)	Cuttack	...	...		...		1876-77.
		Pooree	...	200		200		1873-74.
					200		200	
		Ordinary repairs to Churches in—						
		Central Circle	1,600	...				
		Eastern „ ...	100	...				
		Western „ ...	600	...		3,100		
		South-Western (Irrign.) „ ...	50	...				
		Sone (Irrign.) „ ...	50	...				
		Orissa (Irrign.) „ ...	300	...		300		
					2,700		3,400	
Burial-grounds.	2nd Calcutta	Cemeteries at—						
		Calcutta { Lower Circular Road ...	...	...		2,000		1879-80.
		Calcutta { Park Street ...	...	...		*3,000		1879-80.
		Kidderpore	...	...		...		1876-77 and 1877-78.
		Diamond Harbour ...	...	...		...		1878-79.
					...		5,000	
		Carried over ...	...	...	1,35,030	...	1,49,400	

* For improvements recommended by the Committee.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,35,030	...	1,49,400	
Burial-grounds—*continued.*	Burdwan	Cemeteries at—						
		Kishnaghur	...	...		...		1877-78.
		Coomercolly	...	...		100		1879-80.
		Jessore	...	250		100		Not known.
		Burdwan	...	...		200		1879-80.
		Raneegunge	...	250		...		1876-77.
		Bankoora	...	...		...		1878-79.
		Soory	...	...		100		1879-80.
		Howrah	...	800		200		1875-76.
		Serampore	...	...		200		1879-80.
		Chinsurah	...	...		150		1879-80.
					1,300		1,050	
	Darjeeling	Darjeeling	...	...		...		1878-79.
		Kurseong	...	...		...		1878-79.
		Bisserbatty	...	...		...		1878-79.
					...		...	
	Dacca ...	Dacca	...	...		...		1877-78.
		Furreedpore	...	...		...		1877-78.
		Burrisal	...	200		...		1876-77.
		Mymensingh	...	...		50		1879-80.
		Jamalpore	...	...		...		1877-78.
					200		50	
	Chittagong	Chittagong	...	...		200		1879-80.
		Noakholly	...	...		...		1878-79.
		Comillah	...	...		...		1878-79.
					...		200	
	Julpigoree	Dinagepore	...	...		100		1879-80.
		Rungpore	...	150	...	...		1876-77.
		Buxa	...	...		...		Not stated.
					150		100	
	Rajshahye	Bogra	...	...		...		1877-78.
		Rampore Bauleah ...	...	...		100		1875-76.
		Pubna	...	...		...		1877-78.
					...		100	
	Patna ...	Bankipore	...	100		...		1876-77.
		Barh	...	100		...		Not known. Brought on P. W Books in 1877-78
		Patna	...	200		...		1876-77.
		Arrah	...	...		...		1878-79.
		Buxar	...	...		150		1879-80.
		Sasseram	...	...		...		1877-78.
		Gya	...	...		...		1877-78.
		Sherghotty	...	...		...		1878-79.
		Mozufferpore	...	50		...		Partly in 1878-79
					450		150	
		Carried over ...	...		1,37,130		1,51,050	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*cuotd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,37,130	...	1,51,050	
Burial-grounds—*concluded.*	Bhagulpore	Cemeteries at—						
		Bhagulpore	...	100		...		1876-77.
		Ditto (for 3rd Buffs) ...	...	50		...		1876-77.
		Monghyr (new and old) ...	...	...		...		1877-78.
		Jamalpore	...	...		...		1877-78.
		Rajmehal (new and old) ...	...	200		...		1876-77.
		Sahibgunge	...	100		...		1876-77.
		Purneah	...	...		...		1878-79.
		Titalyah	...	...		...		1878-79.
		Maldah	...	200		...		1876-77.
		Kissengunge ...	...	...		...		Lately brought on P W Books
					650		...	
	Hazaribagh.	Burhee	...	...		100		1879-80.
		Dorunda	...	...		100		1879-80.
		Chyebassa	...	...		...		1878-79.
					...		200	
	Cossye (Irrign.)	Midnapore ...	...	200		...		Never done.
		Kedgeree	...	...		...		1878-79.
					200		...	
	Nuddea Rivers (Irrign.)	Berhampore	...	...		.		Not stated.
		Kooshbagh and Rowshenabagh (Mausoleums) ...	300*	..		...		1869-70.
					300		...	
	Gunduk (Irrign.)	Motoocharee	...	...		...		Partly in 1877-78.
		Segowlee	...	...		...		1877-78.
		Chuprah	...	.		100		1879-80.
					...		100	
	Mahanuddy (Irrign.)	Cuttack	...	...				1876-77.
		Pooree	..	...				1877-78.
					...		...	
	Brahmini-Byturni (Irrign.)	Balasore	...	100		150		1875-76.
					100		150	
		Ordinary repairs to Burial-grounds in the—						
		Central Circle	1,200	...				
		Eastern "	250	...				
		Western "	700	...		1,500		
		South-Western (Irrign.) "	150	...				
		Sone (Irrign.) "	100	...				
		Orissa (Irrign.) "	100	...		100		
					2,500		1,600	
Central Jails	Hazaribagh.	Central Jails at—						
		Hazaribagh. Central Jail	...	...		4,500		1879-80.
		Hazaribagh. European Penitentiary.	...	..		5,500		1879-80.
					...		10,000	
	Bhagulpore	Bhagulpore	...	...		...		1877-78.
					...		...	
	Patna ...	Buxar	...	...		...		Under construction
					...		...	
	Rajshahye	Rampore Bauleah ...	...	1,500		3,000		1875-76.
					1,500		3,000	
		Carried over ...	...	...	1,42,380	...	1,66,100	

* Annual grant made to civil officers

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	...	...	1,42,380	...	1,66,100	
Central Jails —*concld.*	Cossye (Irrigation).	Midnapore	...	...	...	...	...	Never done.
		Ordinary repairs to Central Jails in the—						
		Western Circle	2,000	...		2,000		
		South-Western (Irrign.) „	...	...	2,000		2,000	
District Jails	2nd Calcutta.	District Jails at—						
		Calcutta	...	3,000		4,000		1877-78 to 1879-80.
		Alipore Jail ...	...	...		1,000		1878-79 & 1879-80.
		Alipore Reformatory School ...	...	...		...		Built in 1877-78.
		Russa	...	...	3,000	...	5,000	1877-78.
	Burdwan	Kishnaghur	...	...		...		1878-79.
		Jessore	...	2,000		3,000*		1875-76.
		Burdwan	...	5,000		...		1876-77.
		Bankoora	...	...		...		1878-79.
		Soory	...	...		2,000		1879-80.
		Hooghly	...	...		...		1877-78.
		Howrah	...	...		800		1879-80.
					7,000		5,800	
	Darjeeling	Darjeeling: Jail	...	...		1,500		1878-79.
		Darjeeling: Out-offices to old Jail (now Native Doctor's quarters) ...	...	...		...		Not stated.
		Darjeeling: Native Doctor's quarters (now residence of Curator of Botanical Garden) ...	...	...	...	...	1,500	Not stated.
	Dacca ...	Dacca	...	3,000		...		1876-77.
		Furreedpore	...	...		...		1877-78.
		Burrisal	...	2,000		...		1876-77.
		Mymensingh	...	...		1,000		1879-80.
					5,000		1,000	
	Chittagong	Chittagong	...	...		3,000		1879-80.
		Noakholly	...	...		...		1878-79.
		Comillah	...	...		...		1878-79.
					...		3,000	
	Julpigoree	Dinagepore	...	...		...		1877-78.
		Rungpore	...	3,000		...		1876-77.
		Julpigoree	...	...		...		Not stated.
					3,000		...	
		Carried over ...	...	...	1,62,380	...	1,84,400	

* Quadrennial repairs not carried out for financial pressure.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,62,380	...	1,84,400	
District Jails —*concluded*	Rajshahye	District Jails at—						
		Pubna	...	...		...		Under construction.
		Bogra	...	...		...		Under construction.
					...		...	
	Patna ...	Meetapore and Bankipore ..	...	6,000		...		1876-77.
		Deegah penitentiary ...	...	300		...		1876-77.
		Arrah	...	1,000		...		1876-77.
		Gya	...	...		...		1878-79.
		Mozufferpore (old and new)	...	2,000		...		Partly in 1878-79.
					9,300		...	
	Bhagulpore	Bhagulpore	...	...		...		1876-77.
		Monghyr	...	...		...		1877-78.
		Doomka	...	...		...		Never done.
		Purneah	...	...		...		1877-78.
		Maldah ...	..	1,500		...		1876-77.
					1,500		...	
	Hazaribagh.	Ranchee	...	...		...		Never done.
		Chyebassa	...	...		...		Partly in 1877-78.
		Purulia	...	...		800		1879-80.
					...		800	
	Cossye (Irrgn.)	Midnapore	...	...		...		1878-79.
					...		...	
	Nuddea Rivers (Irrign.)	Berhampore	...	4,000		3,600*		1874-75.
					4,000		3,600	
	Gunduk (Irrign).	Moteeharee	...	...		...		1877-78.
		Chuprah	...	...		3,000		1879-80.
					...		3,000	
	Mahanuddy (Irrigation).	Cuttack	...	...		3,000		1879-80.
		Pooree	...	1,500		1,500		Never done.
					1,500		4,500	
	Brahmini-Byturni (Irrigation.)	Balasore	...	1,050		900		1875-76.
					1,050		900	
		Ordinary repairs to District Jails in the—						
		Central Circle	1,600	...				
		Eastern "	1,200	...				
		Western "	1,500	...		7,000		
		South-Western (Irrgn.) "	300	...				
		Sone (Irrgn.) "	400	...				
		Orissa (Irrign.) "	600	...		...		
					5,600		7,000	
		Carried over ...	...	...	1,85,330	...	2,04,200	

* Quadrennial repairs not carried out for financial pressure.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,85,330	...	2,04,200	
Lock-ups ...	1st Calcutta	Lock-ups at—						
		Barrackpore	...	600		500		1876-77.
					600		500	
	2nd Calcutta.	Diamond Harbour ...	...	...		...		1878-79.
					...		...	
	Burdwan	Dum-Dum	...	600		...		1876-77.
		Baraset	...	1,600		...		1876-77.
		Narail	...	...		...		1877-78.
		Jhenida	...	...		...		1877-78.
		Magoora	...	...		...		1877-78.
		Bongong	...	...		...		1879-80.
		Meherpore	...	...		300		1879-80.
		Chooadangah	...	...		300		1879-80.
		Kooshtea	...	...		500		1879-80.
		Ranaghat	...	...		500		1879-80.
		Cutwa	...	...		...		Never done.
		Culna	...	...		...		1877-78.
		Bood-Bood	...	...		...		1878-79.
		Raneegunge	...	1,000		...		1876-77.
		Jehanabad	...	...		...		1878-79.
		Serampore	...	...		700		1879-80.
					3,200		2,300	
	Dacca ...	Moonshegunge ...	...	...		...		1878-79.
		Manickgunge	...	...		...		1878-79.
		Goalundo	..	...		...		Built in 1877-78.
		Jamalpore	...	...		...		1877-78.
					...		...	
	Chittagong	Brahmunberiah ...	...	...		...		1877-78.
		Chandpore	...	..		...		Built in 1878-79.
					...		...	
	Rajshahye	Nattore	...	600		...		Never done.
		Serajgunge	...	350		...		Ditto.
					950		...	
	Julpigoree	Kooreegram	...	...		...		1877-78.
		Bagdogra	...	...		...		Never done.
					...		...	
	Patna ...	Barh	...	400		...		1876-77.
		Behar	...	...		...		1876-77.
		Dinapore	...	...		...		1877-78.
		Buxar	...	600		...		1876-77.
		Sasseram	...	...		200		1877-78.
		Bhubooah	...	...		...		1877-78.
		Aurungabad	...	...		...		1878-79.
		Sherghotty	...	...		...		Not stated.
		Jehanabad	...	...		...		1878-79.
		Nowadah	...	...		...		Under charge of the Civil Department.
		Seetamurhee	...	100		...		Partly in 1878-79.
		Hajeepore	...	...		...		1877-78.
		Durbhunga	...	...		...		1878-79.
		Mudhoobunnee ...	...	...		...		1878-79.
		Tajpore	...	...		...		1877-78.
					1,100		200	
		Carried over ...	...	...	1,91,180	...	2,07,200	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81.—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total	Estimate, 1879-80 Amount.	Estimate, 1879-80 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,91,180	...	2,07,200	
Lock-ups—*concluded.*	Bhagulpore	Lock-ups at—						
		Muddehpoora	...	450		...		1876-77.
		Banka	..	...		...		1877-78.
		Jamooee	...	...		...		1877-78.
		Doomka	...	...		...		1878-79.
		Godda	...	...		...		1878-79.
		Pakour	...	...		...		1878-79.
		Kissengunge	...	500		...		1876-77.
		Bussuntpore	...	...		...		Temporary building.
					950		...	
	Hazaribagh.	Burhee	...	...		...		1876-77.
		Gobindpore	...	.		500		1879-80.
					...		500	
	Circular & Eastern Canals (Irrigation).	Busseerhaut	...	400		...		1876-77.
		Satkhira	...	...		...		1877-78.
		Khoolna	...	800		...		1876-77.
		Bagirhaut	...	300		...		1876-77.
					1,500		...	
	Nuddea Rivers. (Irrigation).	Lallbagh	...	...		...		1875-76.
		Moydapore	...	...		...		1872-73.
		Chultea	...	200		..		1876-77.
					200		...	
	Cossye (Irrigation).	Ghattal	...	...		500		Never done (New building proposed.)
					...		500	
	Gunduck (Irrigation).	Bettiah	...	...		...		1876-77.
		Sewan	...	...		200		1879-80.
					...		200	
	Brahmini-Byturni (Irrigation).	Jajpore	...	150		...		Repaired annually.
		Kendraparah	..	150		...		Ditto
		Bhuddruck	...	150		...		Never done
					450		...	
	Mahanuddy (Irrigation).	Juggutsingpore ...	...	...		...		Ditto.
		Khoordah	...	200		200		Ditto.
					200		200	
		Ordinary repairs to Lock-ups in the—						
		Central Circle	300	...				
		Eastern "	250	...				
		Western "	1,000	...		2,300		
		South-Western (Irrign.) "	200	...				
		Sone (Irrign.) "	150	...				
		Orissa (Irrign.) "	50	...		250		
					1,950		2,550	
Police ...	1st Calcutta	Police Buildings at—						
		Calcutta	...	...		4,000		1879-80.
		Sealdah	...	...		3,000		1879-80.
		Barrackpore	...	...		...		Purchased in 1879-80.
					...		7,000	
	2nd Calcutta.	Canning Town ...	...	...		...		Brought on Public Works Books in 1877-78.
					...		...	
		Carried over ...	...	...	1,96,430	...	2,18,150	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,96,430	...	2,18,150	
Police—*continued.*	Burdwan...	Police Buildings at—						
		Kishnaghur	...	...		...		Brought on Public Works Books in 1878-79.
		Nowabgunge	...	...		...		Do. in 1877-78.
		Dum-Dum	..	...		...		1879-80.
		Bood-Bood	..	...		...		1878-79.
		Raneegunge	...	...		...		1877-78.
		Bankoora	...	...		200		1879-80.
		Bansberiah	...	...		...		1877-78.
		Chunditollah	..	...		...		1877-78.
		Bydebatty	...	...		...		1877-78.
		Juggutbullubpore ...	...	...		...		1877-78.
		Chinsurah	...	...		...		1878-79.
					...		200	
	Dacca ..	Lallbagh	...	2,500		...		1876-77.
		Burrisal	...	...		...		Brought on Public Works Books in 1877-78.
		Mymensingh	...	...		...		Built in 1875-76.
					2,500		...	
	Chittagong	Comillah	...	...		...		1877-78.
		Rangamattee	...	4,000		...		Not stated.
		Demagree	...	1,600		...		
		Cassalong	...	...		...		
		Burkul	...	...		...		
		Chundergona	...	...		...		
		Bunderbun	..	...		...		
		Mahalcharry	...	...		...		
		Cox's Bazar	...	...		...		
		Feskicherra	...	...		...		
					5,600		...	
	Patna ...	Mozufferpore	...	100		...		Partly in 1878-79
					100		...	
	Bhagulpore	Bhagulpore	...	..		...		1876-77.
		Muddapore, in Sonthal Pergunnahs	...	500		500		Never done.
		Muddehpoorah, in Bhagulpore District... ...	...	...		500		Ditto.
		Doomka	...	...		500		Ditto.
		Deoghur	...	...		500		Ditto.
		Purneah { Police buildings...	...	...		...		Not stated.
		Purneah { Sudder thana ...	...	...		...		1878-79.
					500		2,000	
	Hazaribagh.	Rughoonathpore ...	...	...		150		Never done.
		Gourandihee	...	...		150		Ditto.
		Palamow	...	...		200		Ditto.
					...		500	
	Rajshahye	Rampore-Bauleah ...	...	2,400		800		1875-76.
		Serajgunge	...	...		800		Not known.
					2,400		1,600	
	Circular and Eastern Canals (Irrigation).	Kallygunge	...	...		700		1879-80.
					...		700	
		Carried over ...	...	...	2,07,530	...	2,23,150	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,07,530	...	2,28,150	
Police—*concluded.*	Gunduk (Irrign.)	Police Buildings at—						
		Motiharee	...	...	...	...	...	Made over in 1875-76.
	Mahanuddy (Irrigation).	Cuttack	...	1,000		1,000		Never done.
		Pooree	...	...	1,000	...	1,000	Ditto.
		Ordinary repairs to Police Buildings in the—						
		Central Circle	600	...		1,000		
		Eastern "	200	...				
		Western "	400	...				
		South-Western (Irrign.) "	50	...				
		Sone (Irrign.) "	50	...				
		Orissa (Irrign.) "	400	...	1,700	400	1,400	
Registration	Burdwan	Registration Offices at—						
		Hooghly	...	...		...		Never done.
		Burdwan	...	...		...		Ditto.
		Jessore	...	300	300	150*	150	1875-76.
	Dacca ...	Furreedpore	...	...		...		Built in 1877-78.
		Burrisal	...	...	...	...	...	Ditto.
	Chittagong	Chittagong	...	...		...		1879-80.
		Noakholly	...	...		...		1878-79.
		Comillah	...	...	...	200	200	1879-80.
	Rajshahye	Serajgunge	...	...	...	...	...	Never done.
	Patna ...	Mozufferpore	...	200	200	...	...	Built in 1875-76.
	Hazaribagh.	Ranchee	...	...	...	...	...	Never done.
	Cossye (Irrign).	Tumlook	...	...	...	...	...	Ditto.
	Gunduk (Irrign.)	Chuprah	...	...	...	...	...	Built in 1878-79.
		Ordinary repairs to Registration Offices in the—						
		Central Circle ...	...	...		400		
		Western " ...	100	...				
		Eastern " ...	100	...				
		Sone (Irrign.) " ...	100	...	300		400	
Government Colleges and Schools.	1st Calcutta.	Old Presidency College (now Sanscrit College and Hindoo School)	...	...		...		1877-78.
		New Presidency College ...	...	6,000		...		Never done.
		Bethune School	...	...		5,000		1879-80.
		Hare School	...	...		...		1878-79.
		Barrackpore School ...	...	800	6,800	...	5,000	1876-77.
		Carried over ...	...	...	2,17,830	...	2,31,300	

* Quadrennial repairs not carried out for financial pressure.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,17,830	...	2,31,300	
Government Colleges and Schools—*continued.*	2nd Calcutta.	Calcutta Madrassa College ...	...	...		...		1877-78.
		Kidderpore School and Parsonage	...	...		...		1878-79.
					...		...	
	Burdwan	Baraset School	...	...		...		1878-79.
		Kishnaghur College ...	...	...		...		1877-78.
		Jessore School	...	800		...		1876-77.
		Hooghly Branch School ...	...	...		1,000		1879-80.
		Chinsurah { College ...	...	...		...		1877-78.
		Chinsurah { Boarding-house ...	...	...		...		1877-78.
		Ootterparah School ...	...	...		2,000		1879-80.
		Howrah " ...	...	...		2,000		1879-80.
		Bankoora " ...	...	...		...		1878-79.
		Sooree " ...	...	...		2,000		1879-80.
					800		7,000	
	Darjeeling	Darjeeling " ...	...	2,000		...		1876-77.
		Bhootia Boarding-school (upper building)	...	...		...		1878-79.
		Ditto ditto (lower building)	...	...		...		1878-79.
					2,000		...	
	Dacca ...	Dacca College	...	3,000		3,000*		Partly in 1874-75. Under construction.
		Do. Madrassa	...	...		...		
		Burrisal School ...	...	...		...		Dismantled and is being rebuilt.
		Furreedpore " ...	...	...		...		1877-78.
		Mymensingh " ... }	...	...		300		1879-80.
		" (Hardinge School) }						
					3,000		3,300	
	Chittagong	Comillah School ...	...	...		...		1878-79.
		Chittagong " ...	...	...		800		1879-80.
		Noakholly " ...	...	...		...		1878-79.
		Rangamattee " ...	...	...		...		Not stated.
					...		800	
	Julpigoree	Dinagepore " ...	...	...		1,000		1879-80.
					...		1,000	
	Rajshahye	Rampore-Bauleah " ...	...	...		1,000		1875-76.
		Pubna " ...	...	1,000		...		Not stated.
					1,000		1,000	
	Patna ...	Patna College	...	6,000		...		1875-76.
		Arrah School ...	...	800		...		Partly in 1876-77.
		Gya " ...	...	...		...		1875-76.
		Mozufferpore Zillah " ...	...	500		...		Partly in 1878-79.
		" Training " ...	...	100		...		Ditto.
					7,400		...	
		Carried over ...	...	...	2,32,030	...	2,44,400	

* Quadrennial repairs not carried out for financial pressure.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,32,030	...	2,44,400	
Government Colleges and Schools—*concluded.*	Bhagulpore	Monghyr School ...	...	...		...		1877-78.
		Bhagulpore " ...	...	...		...		1876-77.
		Deoghur " ...	...	...		1,000		Not stated.
		Purneah " ...	...	...		...		1877-78.
		" (Miryan Hoosein's) School	...	...		...		1877-78.
		Maldah School ...	...	1,000		...		Not stated.
					1,000		1,000	
	Hazaribagh.	Hazaribagh " ..	...	700		...		1876-77.
		Ranchee " ...	...	...		...		1876-77.
		Purulia " ...	...	...		...		1877-78.
		Chybassa " ...	...	...		...		1878-79.
					700		...	
	Nuddea Rivers (Irrign.).	Berhampore College ...	...	...		...		1878-79.
					...		...	
	Cossye (Irrign.).	Midnapore School	...	...		...		Never done.
					...		...	
	Gunduk (Irrign).	Motiharee "	...	...		...		Partly in 1877-78.
		Chuprah "	...	...		800		1879-80.
					...		800	
	Mahanuddy (Irrign.).	Pooree "	...	...		...		1877-78.
		Cuttack { College	...	...		...		Never done.
		Cuttack { Normal School ...	...	...		...		Ditto.
					...		...	
	Brahmini-Byturni (Irrign.).	Balasore { School	...	750		250		1874-75.
		Balasore { Normal School ...	...	200		...		Never done.
					950		250	
		Ordinary repairs to Government Colleges and Schools in the—						
		Central Circle ...	2,700	...				
		Eastern " ...	500	...				
		Western " ...	1,000	...		5,000		
		South-Western (Irrigation) Circle	300	...				
		Sone (Irrigation) Circle ...	300	...				
		Orissa (Irrigation) " ...	1,200	...		1,000		
					6,000		6,000	
Hospitals and Dispensaries.	1st Calcutta	Medical College Hospital at Calcutta	...	...		14,000		1879-80.
		Campbell Hospital and Superintendent's and Apothecary's residences at Sealdah ...	...	6,000		3,000		Campbell Hospital, 1876-77. Superintendent's house, 1877-78. Apothecary's house, 1879-80. Partly every year.
					6,000		17,000	
	2nd Calcutta.	General Hospital, Dhullunda...	...	6,000		8,000		
					6,000		8,000	
	Burdwan	Charitable Hospital at Burdwan ...	...	...		...		1878-79.
		Ditto at Jehanabad ...	...	...		...		1878-79.
					...		...	
	Darjeeling	Police Hospital at Darjeeling ...	...	...		...		Not stated.
					...		...	
	Chittagong	Hospital at Chittagong ...	...	...		...		Ditto.
					...		...	
		Carried over ...	...	...	2,52,680	...	2,77,450	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,52,680	...	2,77,450	
Hospitals and Dispensaries. —*concluded.*	Patna ...	Dispensary at Patna ...	...	...		2,500		1879-80.
		Ditto at Dehree ...	...	...		...		Not stated.
		Hospital at Gya ...	...	1,000*		...		1877-78.
		Charitable Dispensary at Mozufferpore ...	...	400	1,400	...	2,500	Partly in 1878-79.
	Bhagulpore	Temporary accommodation for Medical Officers at Doomka ...	...	...	...	...	...	Never done.
	Hazaribagh.	Hospital at Chyebassa ...	...	...	...	...	...	Not maintained by P. W. Dept.
	Gunduk (Irrign.)	Charitable Dispensary and quarters at Chuprah ...	...	...	...	600	600	1879-80.
	Mahanuddy (Irrign.)	General Hospital at Cuttack ...	...	...		2,500		1879-80.
		Do. Branch Dispensary at ditto	...	...		...		Never done.
		Pilgrim Hospital at Pooree ...	...	1,200	1,200	1,200	3,700	1876-77.
	Brahmini-Byturni (Irrign.)	Ditto at Bhuddruck...	...	300		...		Never done.
		Dispensary at Brahminee ...	...	200	500	...	...	Ditto.
		Ordinary repairs to Hospitals and Dispensaries in the—						
		Central Circle ...	4,700	...		5,350		
		Western " ...	300	...				
		Eastern " ...	...	...				
		Sone (Irrigation) " ...	150	...				
		Orissa (Irrigation) " ...	600	...	5,750	500	5,850	
Lock-hospital	1st Calcutta	Lock-hospital at Sealdah ...	...	...	...	3,000	3,000	1879-80.
	2nd Calcutta.	Ditto at Alipore ...	...	...		...		Never done.
		Resident Medical Officer's quarters at ditto	...	...	...	...	...	Ditto.
		Ordinary repairs to Lock-hospitals in the Central Circle ...	1,300	...	1,300	100	100	
Medical Colleges and Schools.	1st Calcutta.	Medical College at Calcutta ...	...	6,000		...		1875-76 & 1876-77.
		Campbell Medical School at Sealdah ...	...	4,000	10,000	...	...	1875-76 & 1876-77.
	Dacca ...	Medical School at Dacca ...	...	...	...	...	...	Temporary building.
	Patna ...	Temple Medical School at Bankipore	...	...	...	8,000	8,000	1879-80.
		Carried over ...	...	...	2,72,830	...	3,01,200	

* For special repairs.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,72,330	...	3,01,200	
Medical Colleges and Schools—*concluded.*		Ordinary repairs to Medical Colleges and Schools in—						
		Central Circle	1,500	...		6,500		
		Eastern „	...	...		300		
		Western „	400	...		...		
					1,900		6,800	
Lunatic Asylums.	2nd Calcutta.	Lunatic Asylums at—						
		Dhullunda	...	3,000		1,500		1877-78 to 1879-80.
		Bhowanipore (European) ...	...	3,000		...		Partly in 1876-77
					6,000		1,500	
	Dacca ...	Dacca	...	3,000		...		1876-77.
					3,000		...	
	Patna ...	Bankipore	...	...		...		1878-79.
					...		...	
	Hazaribagh.	Hazaribagh	...	800		...		Never done.
					800		...	
	Nuddea Rivers (Irrigation).	Berhampore	...	...		2,000		1879-80.
		Moydapore	...	...		...		1876-77.
					...		2,000	
	Mahanuddy (Irrigation).	Cuttack	...	...		650		1879-80.
					...		650	
		Ordinary repairs to Lunatic Asylums in the—						
		Central Circle	1,000	...		1,400		
		Western „	500	...		1,300		
		Eastern „	100	...		} 300		
		South-Western (Irrigation) Circle	100	...				
		Orissa (Irrigation) Circle ...	400	...		...		
					2,100		3,000	
Miscellaneous Buildings.	1st Calcutta.	Range of godowns attached to No. 3, Koyla Ghât Street ...	...	...		...		1876-77.
		Government Workhouse for Vagrants in Amherst Street ...	...	...		...		1878-79.
		Semaphore Tower at Barrackpore	...	300		...		1876-77.
		Maintenance of Block at Akra ...	...	...		...		Not stated.
		Semaphore Tower at Paikpara ...	...	100		100*		1876-77.
		Ditto at Sookchur ...	...	100		100*		1876-77.
		Ditto at Belghuria ...	...	150		150*		1876-77.
		Buildings and works on the Maidan Balustrade ...	...	...		...		Partly in 1877-78.
		Towers, Pillars, and Monuments	...	...		...		Never done.
					650		350	
	2nd Calcutta.	Meteorological Observatory at Alipore	...	600		...		Built in 1876-77.
		Semaphore Tower at Boorool ...	...	...		...		1878-79.
					600		...	
	Burdwan	Botanical Gardens at Shibpore ...	...	...		...		1876-77.
		Pucca Ghât at Hooghly... ...	...	...		...		1876-77.
		Dwelling-house at Bandel ...	...	...		...		1876-77.
					...		...	
		Carried over ...	...	...	2,87,880	...	3,15,500	

* Quadrennial repairs were not carried out for financial pressure.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81.			Estimate, 1879-80.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,87,880	...	3,15,500	
Miscellaneous Buildings—*concluded.*	Chittagong	Chunderkona Superintendent's Office	...	...		...		Not known.
		Guest-house for Looshai Chiefs at Rangamattee	...	...		...		Ditto.
					...		...	
	Bhagulpore	Fort bridges (three) at Monghyr	...	...		...		1877-78.
					...		...	
	Patna ...	Cavalry barracks at Bankipore...	...	...		...		1878-79.
		Infantry ditto at ditto ...	...	800		...		1876-77.
		Fort buildings at Buxar ...	...	...		...		1876-77.
		Stud ditto at ditto ...	...	800		2,000		1879-80.
		Nepaul frontier boundary pillars	...	...		...		1877-78.
		Stud buildings, &c., at Poosah...	...	...		...		Partly in 1877-78.
					1,600		2,000	
	Gunduck (Irrigation).	Nepaul frontier boundary pillars	...	...	...	...	...	1877-78.
	Cossye (Irrigation).	Agency Building at Contai ...	...	...		1,000		1879-80.
					...		1,000	
		Ordinary repairs to Miscellaneous Buildings in the—						
		Central Circle ...	5,000	...				
		Western " ...	1,350	...		6,150		
		Eastern " ...	...	...				
		Sone (Irrigation) " ...	50	...				
					6,400		6,150	
Public Works Buildings.	1st Calcutta	Public Works Storeyard at Cooly Bazar	...	...		...		1878-79.
					...		...	
	2nd Calcutta.	Public Works buildings at Tolly's Nullah	...	...		...		Not stated.
					...		...	
	Burdwan	Overseer's bungalow at Burrakur	...	...		...		1877-78.
		Engineer's godown at Burdwan	...	...		...		1877-78.
					...		...	
	Darjeeling	Store godown at Darjeeling ...	...	...		600		Not stated.
					...		600	
	Dacca ...	Ditto at Mymensingh ...	...	...		...		1875-76.
		Ditto at Dacca ...	...	...		...		Rented building; the stores have been removed to Lalbagh gun-shed.
		Ditto at Furreedpore ...	...	...		...		Temporary building.
					...		...	
	Chittagong	Ditto at Comillah ...	...	...		...		Temporary building.
					...		...	
	Julpigoree	Ditto at Dinagepore ...	...	500		...		Never done.
		Ditto at Rungpore ...	...	...		...		Ditto.
					500		...	
		Caried over ...	...	...	2,96,380	...	3,25,250	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81. Ordinary.	Estimate, 1880-81. Quadrennial.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,96,380	...	3,25,250	
Public Works Buildings—*concluded.*	Rajshahye	Store godown at Bauliah ...	...	...		...		Temporary buildings.
		Ditto at Pubna ...	...	...		...		Ditto.
		Ditto at Bogra ...	...	...		...		1877-78.
					...		...	
	Patna ...	Ditto at Bankipore ...	...	500		...		1876-77.
		Ditto at Arrah ...	...	20		100		1879-80.
		Ditto at Buxar ...	...	300		...		1876-77.
		Public Works store godown at Gya	...	100		...		1877-78.
		Overseer's bungalow at Mozufferpore. ...	...	200		...		Partly in 1878-79.
					1,120		100	
	Bhagulpore	Store godown at Monghyr ...	...	...		...		1877-78.
		Ditto at Bhagulpore ...	...	...		...		1877-78.
		Ditto at Deoghur ...	...	...		...		1878-79.
		Ditto at Purneah ...	...	...		...		1878-79.
					...		...	
	Hazaribagh.	Ditto at Hazaribagh ...	...	200		...		1878-79.
		Ditto at Girhidi ...	...	100		...		Never done.
		Ditto at Purulia ...	...	100		...		Ditto.
					400		...	
	Mahanuddy (Irrigation).	Public Works Buildings at Cuttack	...	...		...		1876-77.
					...		...	
		Ordinary repairs to Public Works Buildings in the—						
		Central Circle ...	600	...				
		Western " ...	700	...		1,300		
		Eastern " ...	700	...				
		Orissa (Irrigation) " ...	100	...		100		
					2,100		1,400	
		Total Civil Buildings. Provincial Services	...	...	3,00,000	...	3,26,750	
		Total Civil Buildings. Contribution ...	...	...	...	...	...	
		Total ...	...	...	3,00,000	...	3,26,750	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (387 *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts, with an aggregate waterway of* 18,768 *feet* —				
	Calcutta to Phulta Ghât (12 *miles*)—				
	Collecting metal	6,000		12,000	
	Spreading and consolidating ...	1,500		3,000	
	Maintenance	2,000		3,000	
	Bridges and drains	600		600	
	Planting and maintaining trees ...	400		400	
			10,500		19,000
	Phulta Ghât crossing to Boinchee, 17*th mile to* 47*th mile* (30 *miles*)—				
	Collecting metal	8,000		5,000	
	Spreading and consolidating ...	1,000		1,000	
	Maintenance	1,500		1,500	
	Bridges and culverts	1,500		2,500	
	Bungalows (1)	100		100	
	Planting and maintaining trees ...	...		...	
			12,100		10,100
	Boinchee to Burrakur, 47*th mile to* 149*th mile* (102 *miles*)—				
	Collecting metal	28,000		32,500	
	Spreading and consolidating ...	5,000		6,000	
	Maintenance	4,500		4,500	
	Bridges and culverts	4,000		4,000	
	Bungalows (3)	300		400	
	Burrakur bridge with approaches ...	3,000		3,000	
	Repairs to toll-house and out-offices at Burrakur	100		50	
	Planting and maintaining trees ...	...		...	
			44,900		50,450
	Burrakur to Mudhoopore, 149*th mile to* 194*th mile* (46 *miles*)—				
	Collecting metal	5,210		3,000	
	Spreading and consolidating ...	1,500		2,100	
	Maintenance	1,500		2,500	
	Bridges and culverts	500		600	
	Bungalows and cooly huts ...	800		800	
	Planting and maintaining trees ...	...		...	
			9,510		9,000
	Mudhoopore to Bhulua Chutter, 194*th mile to* 268*th mile* (74 *miles*)—				
	Collecting metal	5,000		7,000	
	Spreading and consolidating ...	1,500		5,000	
	Maintenance	2,000		3,500	
	Bridges and drains	600		1,000	
	Bungalows, &c. (7)	1,600		1,600	
	Planting and maintaining trees ...	...		...	
			10,700		18,100
	Carried over ..	...	87,710	...	1,06,650

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	87,710	...	1,06,650
Metalled and bridged roads —*continued.*	*Grand Trunk Road, &c.*—continued.				
	Bhullua Chutter to Baroon on Sone, 268th mile to 335th mile (67 miles)—				
	Collecting metal	5,000		10,000	
	Spreading and consolidating ...	1,500		2,500	
	Maintenance	2,500		3,500	
	Bridges and bungalows ...	1,500		2,000	
	Planting and maintaining trees ...	...		...	
	Renewing planking of the roadway of Goolsankri bridge on 281st mile	...		5,455	
			10,500		23,455
	Sone to Kurumnassa, 335th mile to 391st mile (56 miles)—				
	Collecting metal	10,000		15,000	
	Spreading and consolidating ...	2,500		4,000	
	Maintenance	1,500		1,500	
	Bridges and drains	1,000		1,000	
	Bungalows	600		500	
	Planting and maintaining trees ...	...		...	
			15,600		22,000
	Patna and Gya Road (80 miles), with an average width of 30 feet, of which 16 are metalled, and with 222 bridges and culverts of an aggregate waterway of 8,874 feet*—				
	1st mile to Railway crossing (1½ miles).				
	Collecting metal	250		...	
	Spreading and consolidating ...	25		...	
	Maintenance	...		...	
	Bridges and bungalows	50		...	
	Planting and maintaining trees ...	...		...	
			325		...
	Dinapore to Khagoul Railway Station Road (3½ miles), with an average width of 30 feet, of which 14 are metalled, and with 8 bridges and culverts of an aggregate waterway of 334 feet—				
	Collecting metal	1,835		1,000	
	Spreading and consolidating ...	100		50	
	Maintenance	200		100	
	Bridges and drains	600		100	
	Planting and maintaining trees ...	...		...	
			2,735		1,250
	Carried over ...	...	1,16,870	...	1,53,355

* Made over to State Railway and District Road Cess Committees, with the exception of the portion provided for above.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,16,870	...	1,53,355
Metalled and bridged roads —*continued.*	*Dinapore and Bankipore metalled road (6½ miles), with an average width of 42 feet, of which 14 feet are metalled, and with 24 bridges and culverts of an aggregate waterway of 205 feet—*				
	Collecting metal	3,050		3,800	
	Spreading and consolidating ...	200		200	
	Maintenance	1,000		700	
	Bridges and drains	500		300	
	Planting and maintaining trees ...	...		...	
			4,750		5,000
	Branch road via Hazaribagh to Dorundah (80 miles), with an average width of 21 feet, of which 12 feet are metalled, and with 93 bridges and culverts of an aggregate waterway of 1,294 feet—				
	Burhee to Hazaribagh (22½ miles)—				
	Collecting metal	2,300		1,700	
	Spreading and consolidating ...	250		2,000	
	Maintenance	1,200		900	
	Bridges and drains	200		500	
	Bungalows	200		150	
	Planting and maintaining trees ...	...		...	
			4,150		5,250
	Hazaribagh to Bandkatta (37 miles on Ranchee Road)—				
	Collecting metal	900		800	
	Spreading and consolidating ...	250		500	
	Maintenance	2,200		2,200	
	Bridges and drains	1,000		1,000	
	Bungalows and huts, &c. ...	300		300	
	Planting and maintaining trees ...	...		...	
			4,650		4,800
	Hazaribagh and Bogodhur Road (32 miles), with an average width of 21 feet, of which 12 feet are metalled, and with 83 bridges and culverts of an aggregate waterway of 924 feet—				
	Collecting metal	3,000		2,500	
	Spreading and consolidating ...	500		2,250	
	Maintenance	1,500		1,300	
	Bridges and drains	300		500	
	Bungalows	200		200	
	Planting and maintaining trees ...	...		...	
			5,500		6,750
	Carried over ...	...	1,35,920	...	1,75,155

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	1,35,920	.....	1,75,155
Metalled and bridged roads —*continued.*	*Girhidi and Doomree Road (26½ miles), with an average width of 20 feet, of which 12 feet are metalled, and with 73 bridges and culverts of an aggregate waterway of 537 feet—*				
	Girhidi to Grand Trunk Road (26½ miles)—				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	500		2,500	
	Maintenance	1,300		1,000	
	Bridges and drains	500		1,000	
	Inspection bungalows, &c. ...	150		200	
	Planting and maintaining trees ...	.....		.....	
			5,450		7,700
	Burrakur and Purulia Road (46 miles), with an average width of 24 feet, of which 10 feet are metalled; and with 84 bridges and culverts of an aggregate waterway of 1,077 feet—				
	Burrakur to Damooda (4 miles)—				
	Collecting metal	800		800	
	Spreading and consolidating ...	300		.....	
	Maintenance	250		250	
	Bridges and drains	500		500	
	Planting and maintaining trees ...	.....		.....	
			1,850		1,550
	1st Section (17 miles)—				
	Collecting metal	3,000		1,700	
	Spreading and consolidating ...	500		750	
	Maintenance	600		750	
	Bridges and drains	200		400	
	Bungalows	350		400	
	Planting and maintaining trees ...	.....		.....	
			4,650		4,000
	2nd Section (25 miles)—				
	Collecting metal	2,500		2,000	
	Spreading and consolidating ...	500		1,250	
	Maintenance	1,000		1,000	
	Bridges and drains	250		500	
	Bungalows	150		150	
	Planting and maintaining trees ...	.....		.....	
			4,400		4,900
	Churra and Amundee Road (8¼ miles), with an average width of 20 feet, of which 8 feet are metalled, and with 9 culverts of an aggregate waterway of 50 feet.				
	Collecting metal	3,000		.....	
	Spreading and consolidating ...	1,600		.....	
	Maintenance	500		.....	
			5,100		.....
	Carried over ...	.....	1,57,370	.....	1,93,305

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	... ..	1,57,370	.....	1,93,305
Metalled and bridged roads —*continued.*	*Midnapore and Raneegunge Road (97 miles), with an average width of 24 feet, of which 12 feet are metalled, and with 259 bridges and culverts, of an aggregate waterway of 2,045 feet—*				
	Raneegunge to Damooda River (3 miles)—				
	Collecting metal	1,500		1,500	
	Spreading and consolidating ...	800		800	
	Maintenance	200		150	
	Bridges and drains	50		20	
	Planting and maintaining trees ...	...		.....	
			2,550		2,470
	Damooda to Kurkasole (58 miles)—				
	Collecting metal	4,000		6,000	
	Spreading and consolidating ..	1,500		2,500	
	Maintenance	1,500		2,000	
	Bridges and drains	1,000		2,000	
	Bungalows (4)	400		400	
	Planting and maintaining trees ...	300		300	
			8,700		13,200
	Kurkasole to Midnapore (36 miles)—				
	Collecting metal	2,000		3,000	
	Spreading and consolidating	1,000		1,500	
	Maintenance	1,500		1,500	
	Bridges and drains (78)... ...	1,000		2,000	
	Bungalows (4)	200		200	
	Planting and maintaining trees ...	200		200	
			5,900		8,400
	Lithooria Road, from Seetarampore to Lithooria (6 miles), with an average width of 20 feet, of which 10 feet are metalled, with 6 culverts of an aggregate waterway of 13 feet—				
	Collecting metal	1,000		...	
	Spreading and consolidating ...	...		...	
	Maintenance	300		...	
	Bridges and drains	100		...	
	Bungalows	...		...	
	Planting and maintaining trees ...	50		...	
			1,450		...
	Orissa Trunk Road (321½ miles), with an average width of 24 feet, of which 12 feet are metalled, and with 342 bridges and culverts of an aggregate waterway of 18,752 feet—				
	Calcutta to Atrheepore (14 miles)—				
	Collecting metal	7,000		7,000	
	Spreading and consolidating ...	2,000		1,000	
	Maintenance	1,500		1,500	
	Bridges and drains	500		500	
	Planting and maintaining trees ...	...		...	
			11,000		10,000
	Carried over ...	...	1,86,970	...	2,27,375

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81. Amount.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,86,970	...	2,27,375
Metalled and bridged road —*continued.*	*Orissa Trunk Road, &c.*—continued.				
	Oolooberiah to Koila (15 miles)—				
	Collecting metal	5,000		27,000	
	Spreading and consolidating ...	1,000		5,500	
	Maintenance	600		3,600	
	Bridges and drains	1,000		3,500	
	Bungalows	...		400	
	Planting and maintaining trees ...	...		..	
			7,600		40,000*
	Koila to Chundinabazar (77 miles)—				
	Collecting metal	15,000		...	
	Spreading and consolidating ...	3,000		...	
	Maintenance	2,000		...	
	Bridges and drains	2,000		...	
	Bungalows	400		...	
	Planting and maintaining trees ...	...		...	
			22,400		.....
	Chundinabazar to Byturnee (95½ miles)—				
	Collecting metal	24,000		25,000	
	Spreading and consolidating ...	8,000		7,000	
	Maintenance	6,000		7,000	
	Bridges and drains	4,000		4,000	
	Bungalows (10)	2,000		2,000	
	Planting and maintaining trees ...	...		...	
			44,000		45,000
	Byturnee to Mahanuddy at Cuttack (45 miles)—				
	Collecting metal	12,000		10,000	
	Spreading and consolidating ...	4,000		4,000	
	Maintenance	2,750		2,750	
	Bridges and drains	1,000		1,000	
	Bungalows (5)	1,000		1,000	
	Planting and maintaining trees ...	...		...	
			20,750		18,750
	Cuttack to Ganjam (75 miles)—				
	Collecting metal	16,000		22,000	
	Spreading and consolidating ...	5,000		5,500	
	Maintenance	2,000		3,200	
	Bridges and drains	3,500		3,200	
	Bungalows (7)	2,000		2,000	
	Planting and maintaining trees ...	.....		.....	
			28,500		35,900
	Carried over ...	...	3,10,220	...	3,67,025

* This amount was provided for the whole length from Oolooberiah to Chundinabazar during 1879-80.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classieica-tion.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	3,10,220	.. ...	3,67,025
Metalled and bridged roads —*continued.*	*Cuttack and Pooree Road (52 miles), with an average width of 24 feet, of which 12 feet are metalled, and with 45 bridges and culverts of an aggregate waterway of 794 feet—*				
	Collecting metal	25,000		16,000	
	Spreading and consolidating ...	5,000		3,000	
	Maintenance	10,000		1,500	
	Bridges and drains	1,500		1,000	
	Bungalows (6)	1,500		1,100	
	Planting and maintaining trees ...	.....		...	
			43,000		22,600
	Ganges and Darjeeling Road from Caragola to Silligoree (124 miles), with an average width of 30 feet, of which 12 feet are metalled, and with 75 bridges and culverts of an aggregate waterway of 6,910 feet—				
	Carragola to Titalyah (106 miles)—				
	Collecting metal	32,000		40,000	
	Spreading new coating	3,000		4,000	
	Maintenance	10,000		10,000	
	Masonry bridges and drains ...	1,000		1,000	
	Timber bridges	16,000		2,000	
	Iron ditto	1,000		1,000	
	Inspection bungalows (13) ...	2,000		2,000	
	Planting and maintaining trees ...	300		300	
			65,300		60,300
	Titalyah to 122nd mile (16 miles)—				
	Collecting metal	1,500		...	
	Spreading new coating	100		...	
	Maintenance	1,200		...	
	Masonry bridges and drains ...	100		...	
	Timber bridges	100		...	
	Inspection bungalows (2) ...	350		...	
	Planting and maintaining trees ...	50		..	
			3,400		...
	123rd and 124th miles, and part of the 125th mile—				
	Maintenance	1,500		...	
			1,500		...
	Silligoree Station Road—				
	Maintenance	1,000		500	
			1,000		500
	Road from Kurseong to Silligoree viâ Punkabaree (21 miles)—				
	Maintenance	6,000		...	
	Bridges	2,000		...	
	Travellers' shed	300		...	
			8,300		...
	Carried over ...	...	4,32,720	...	4,50,425

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,32,720	...	4,50,425
Metalled and bridged roads—*continued.*	*Darjeeling Hill Cart Road (49 miles), with an average width of 22 feet, of which 16 feet are metalled, and with 538 bridges and culverts of an aggregate waterway of 5,279 feet—*				
	Terai Road (8 miles)—				
	Collecting metal	3,200		4,000	
	Spreading new coating	1,000		1,200	
	Maintenance	1,200		1,200	
	Bridges	1,000		1,000	
	Raising earthen sides	200		...	
			6,600		7,400
	Lower Section (21 miles)—				
	Collecting metal	14,000		14,000	
	Spreading new coating	2,000		2,000	
	Maintenance	10,000		10,000	
	Bridges	6,000		6,000	
	Halting shed (1)	300		300	
	Inspection bungalows (2) ...	800		800	
	Special repairs—Repairing revetments and breast-walls	20,000		20,000	
			53,100		53,100
	Upper Section (20 miles)—				
	Collecting metal	12,000		12,000	
	Spreading new coating	1,200		1,200	
	Maintenance	10,000		10,000	
	Bridges	5,000		5,000	
	Halting sheds (3)	900		...	
	Inspection bungalows (2) ...	1,500		1,500	
	Special repairs—Repairing revetments and breast-walls	20,000		20,000	
			50,600		49,700
	Calcutta Roads.				
	Calcutta and Maidan Roads (12 miles), with an average width of 50 feet, of which all are metalled, and with 56 bridges and culverts of an aggregate waterway of 245 feet —				
	Collecting metal	30,000		30,300	
	Spreading and consolidating new coating	4,800		4,700	
	Maintenance	32,000		32,000	
	Repairs to Secretary's and other Walks	1,500		1,000	
			68,300		68,000
	Carried over ...	...	6,11,320	...	6,28,625

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	6,11,320	...	6,28,625
Metalled and bridged roads—*continued.*	*Strand Road from Chandpal Ghât to Hastings Bridge (1¾ miles), with an average width of 68 feet, of which 60 feet are metalled, and with five bridges and culverts of an aggregate waterway of 26 feet—*				
	Collecting metal	8,000		6,000	
	Spreading and consolidating ...	1,200		1,000	
	Maintenance	10,000		10,000	
	Repairs to railings along Strand Road	1,500		2,000	
			20,700		19,000
	Road from Calcutta to Diamond Harbour (27½ miles), with an average width of 30 feet, of which 14 feet are metalled, and with 17 bridges and culverts of an aggregate waterway of 127¼ feet—				
	Collecting metal	25,000		25,000	
	Spreading and consolidating ...	5,000		3,000	
	Maintenance	4,000		5,000	
	Bridges and drains	700		600	
	Bungalows	300		300	
	Planting and maintaining trees ...	...		...	
			35,000		33,900
	Cossipore and Dum-Dum road (3 miles), with an average width of 30 feet, of which 16 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 55 feet—				
	Collecting metal	1,000		500	
	Spreading and consolidating ...	500		...	
	Maintenance	600		1,000	
	Bridges and culverts	300		300	
	Planting and maintaining trees ...	100		100	
			2,500		1,900
	Calcutta and Jessore road (74 miles), with an average width of 30 feet, of which 12 feet are metalled, and with 132 bridges and culverts of an aggregate waterway of 2,006 feet—				
	Calcutta to Dum-Dum (3½ miles)—				
	Collecting metal	3,000		500	
	Spreading and consolidating ...	.....		...	
	Maintenance	1,500		1,500	
	Bridges and drains	400		400	
	Planting and maintaining trees ...	100		100	
			5,000		2,500
	Carried over ...	...	6,74,520	...	6,85,925

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81. Amount.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	6,74,520	...	6,85,925
Metalled and bridged roads —*concluded.*	*Calcutta and Jessore road, &c.*—concluded.				
	Dum Dum to 32nd mile-post (28½ miles)—				
	Collecting metal	20,000		20,000	
	Spreading and consolidating ...	2,500		2,500	
	Maintenance	4,000		4,000	
	Bridges and culverts	600		600	
	Bungalows	400		600	
	Planting and maintaining trees ...	.....		...	
			27,500		27,700
	32nd mile-post to Jadubpore (28 miles)—				
	Collecting metal	7,000		8,000	
	Spreading and consolidating ...	1,100		1,200	
	Maintenance	2,500		2,500	
	Bridges and culverts	1,000		2,000	
	Bungalows	200		200	
	Planting and maintaining trees ...	200		250	
			12,000		14,150
	Jadubpore to Jessore (14 miles)—				
	Collecting metal	6,000		7,000	
	Spreading and consolidating ...	1,500		1,600	
	Maintenance	1,500		1,700	
	Bridges and culverts	1,000		1,000	
	Planting and maintaining trees ...	200		200	
			10,200		11,500
Raised and bridged and unmetalled roads.	*Ranchee and Ramghur Road (28½ miles)*—				
	Collecting metal	500		500	
	Spreading and consolidating ...	...		200	
	Maintenance	1,200		1,500	
	Bridges and drains	1,000		2,000	
	Bungalows	350		350	
			3,050		4,550
	Ranchee and Purulia Road—				
	Ranchee to Sillee (36 miles)—				
	Maintenance	2,000		2,000	
	Bridges and drains	800		800	
	Bungalows	300		300	
			3,100		3,100
	Sillee to Purulia (35 miles)—				
	Collecting metal	250		...	
	Maintenance	2,000		2,300	
	Bridges and drains	300		300	
	Bungalows	200		200	
			2,750		2,800
	Carried over ...	...	7,33,120	...	7,49,725

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81. Amount.	Estimate, 1880-81. Total.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	7,33,120	...	7,49,725
Raised and bridged and unmetalled roads—*continued.*	*Mudhoobun Branch Road* (3 *miles*)—				
	Maintenance	100	100	150	150
	Parishnath Hill Road (6¾ *miles*)—				
	Maintenance	600	600	500	500
	Lake Road at Hazaribagh (6 *miles*)—				
	Maintenance	600	600	600	600
	Cuttack and Sonepore road from Cuttack viâ *Sonepore to the Central Provinces* (130 *miles*)—				
	Maintenance	8,000		16,000	
	Bungalows (14)	1,000	9,000	2,600	18,600
	Cuttack and Sumbulpore Road from Cuttack viâ *Ungool to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	5,000		3,500	
	Bungalows (7)	1,500	6,500	1,000	4,500
	Chittagong Trunk Road from the Megna River to Chittagong (122 *miles*)—				
	Daoodcandy on the Megna to Dewangunge (59 *miles*)—				
	Maintenance	3,000		3,000	
	Bridges and drains	500		400	
	Bungalows	500	4,000	400	3,800
	Sixtieth mile to Chittagong (63 *miles*)—				
	Maintenance	4,000		4,000	
	Bridges and drains	1,000		1,000	
	Bungalows	500	5,500	500	5,500
	Road from Titalyah to Julpigoree and thence to Cooch Behar Frontier (85 *miles*)—				
	Titalyah to Julpigoree (27 *miles*)—				
	Maintenance	500		5,000	
	Bridges	2,000	2,500	4,000	9,000
	Carried over ...	...	7,61,920	...	7,92,375

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	7,61,920	...	7,92,375
Raised and bridged and unmetalled roads—*concluded.*	*Road from Titalyah to Julpigoree and thence to Cooch Behar Frontier, &c.*—continued.				
	Julpigoree to Cooch Behar Frontier (58 *miles*)—				
	Maintenance	500		2,500	
	Bridges	2,000		1,000	
			2,500		3,500
	Road from Darjeeling to Sevoke (portion between Darjeeling and Teesta Bridge, 18 *miles*)—				
	Maintenance	3,500		3,500	
	Bridges	500		5' 0	
			4,000		4,000
	Calcutta Road from Darjeeling to Jore Bungalow (4 *miles*)—				
	Maintenance	1,000		750	
	Bridges	300		250	
			1,300		1,000
	Short cuts on New Cart Road to Darjeeling (6 *miles*)—				
	Maintenance	1,000		1,000	
			1,000		1,000
	Darjeeling Frontier Roads				
	Maintenance of the undermentioned roads in the Darjeeling District recently transferred to Provincial Services—				
	Road from the Teesta Bridge to the Sikkim boundary at the Rishot river, being 23 miles	1,100		1,100	
	Road from Rishi to Jeyleh, being 40 miles	2,000		2,000	
	Thibet Road near Dumsong *viâ* Laba to Julpigoree boundary at Bullabari, being 30 miles	1,500		1,500	
	North Nepal Road from end of Goompahar road to Philloot, being 37 miles	1,800		1,080	
			6,400		6,400
Accommodation for travellers.	Staging-bungalows on the Grand Trunk Road at—				
	Doomree	200		150	
	Bogodhur	200		150	
	Sassoram	250		494	
	Dehree	226		494	
	Sherghotty	78		528	
	Baroon	78		528	
			1,032		2,344
	Carried over ...	...	7,78,152	...	8,10,619

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	7,78,152	...	8,10,619
Accommodation for travellers—*continued.*	Staging bungalows on the Patna and Gya road at—				
	Jehanabad	78		400	
	Gya ...	66		416	
			144		816
	Ditto on Burhee to Hazaribagh Road at—				
	Hazaribagh	250		150	
			250		150
	Ditto on Girhidi and Doomree Road at—				
	Girhidi	150		150	
			150		150
	Ditto on Burrakur and Purulia Road at—				
	Burrakur (Sanitarium)	100		1,000	
			100		1,000
	Ditto on Orissa Trunk Road at—				
	Ooloobaria	100		250	
	Midnapore	200		200	
	Jellasore	342		92	
	Barripore	342		92	
	Balasore	342		92	
	Cuttack	300		400	
			1,626		1,126
	Ditto on Cuttack and Pooree Road at—				
	Pooree	256		206	
			256		206
	Ditto on Ganges and Darjeeling Road at—				
	Caragolah	150		...	
	Purneah	150		...	
	Kissengunge	500		...	
	Silligoree	300		...	
			1,100		...
	Ditto on Darjeeling Hill Cart Road at—				
	* Kurseong	200		...	
	* Choonbatty	200		...	
			400		...
	Ditto on the road from Kurseong to Silligoree *vid* Pankabaree at—				
	Pankabaree	172		...	
			172		...
	Carried over ...	...	7,82,350	...	8,14,067

* These bungalows are made over to Mr. Roberts. Provision is made for establishment in case resumption may be necessary.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	7,82,350	...	8,14,067
Accommodation for travellers—*concluded.*	Staging-bungalows on Calcutta and Jessore Road at—				
	Bongong	104		154	
	Jessore	104		92	
			208		246
	Ditto on Parisnath Hill Road at—				
	Parisnath Hill	250		250	
			250		250
	Ditto on Chittagong Trunk Road at—				
	Chittagong	400		400	
	Flagstaff Hill (Sanitarium at Juldea) ...	500		40	
	Daoodcandy	204		200	
			1,104		640
	Ditto at Muddapore	...		...	
			...		...
	Bhagulpore	...		...	
			...		...
	Dacca	100		66	
			100		66
	Berhampore	221		...	
			221		...
	Other repairs of 1879-80 not detailed ...	...	...	5,000	
					5,000
	Total Communications ...	...	7,84,233	...	8,20,269

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1880-81.			Estimate, 1879-80.		Quadrennial repairs when last executed.
			Ordina	Quadrennial.	Total.	Amount.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Miscellaneous Public Improvements.						
Harbours and Navigation.	2nd Calcutta	Repairs to Neelah obelisk ...	...	...		...		1878-79.
		Ditto to Cantaberiah ditto ...	...	...		...		
		Ditto to Silver Tree ditto ...	...	...		...		
		Ditto to Culpee ditto ...	...	...		...		
		Ditto to Rungafulla ditto ...	...	...		...		
		River marks and obelisks in River Hooghly.	...	...		...		
		Repairs to Bellary Tower on ditto.	...	...		...		
		Ditto to Juggercooly obelisk on ditto.	...	...		...		
		Ditto to Hogg River obelisk on ditto.	...	...		...		
		Ditto to Hope River obelisk on ditto.	...	...		...		
		Ditto to Dhoja Tower ...	...	...		...		
					...		...	
	Orissa ...	Repairs to Hookeetolla porters and customs buildings ...	...	...		...		
					...		...	
		Ordinary repairs to harbours and navigation works in the—						
		Central Circle ...	200	...		500		
		Orissa (Irrigation) Circle ...	1,500	...		1,500		
					1,700		4,000	
Mines ...	Patna ..	Ordinary repairs to mines in Western Circle ...	20	...		25		
					20		25	
Miscellaneous	1st Calcutta	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c. ...	20,000	...		20,000		
					20,000		20,000	
		Total Mis. Pub. Impts. ...	...	...	21,720	...	24,025	

ABSTRACT OF PART II OF PRO

CIVIL

Divisions.	Land Revenue Buildings.		Excise Buildings.	Stamps.	Customs Buildings.	Administration.			Monuments and Antiquities.	Law and Justice.			Eccle
	Court-houses, Treasury and Record-rooms.	Circuit-houses.				Residence for Local Government.	Secretariat Offices.	Board of Revenue Buildings.		High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Lord Bishop's Palace.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Calcutta Division ...	4,700	...	...	...	...	...	...	...	...	...	...	500	...
2nd " " ...	3,000	...	...	...	...	4,500	...	...	...	...	...	...	...
Burdwan Division	6,000	2,400	300	...	...	...	...	...	...	...	...	4,000	...
Darjeeling "	.....	...	...	...	...	...	...	...	100	...	...	...	...
Grant for ordinary repairs in Central Circle ...	1,000	1,000	400	1,000	2,000	10,000	3,000	300	...	3,000	400	300	500
Total for Central Circle...	14,700	3,400	700	1,000	2,000	14,500	3,000	300	100	3,000	400	4,800	500
Dacca Division ...	4,000	1,200	500	...	...	...	...	...	...	...	...	1,000	...
Chittagong " ...	620	685	...	...	...	...	...	...	...	...	...	1,200	...
Rajshahye " ...	4,500	1,200	...	...	...	...	...	...	...	...	...	3,400	...
Julpigoree " ...	3,200	800	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Eastern Circle	2,000	1,600	300	...	...	...	...	...	...	...	...	700	...
Total for Eastern Circle...	14,320	5,485	800	...	...	...	...	...	...	...	...	6,300	...
Pátna Division ...	3,300	1,300	..	...	...	...	...	...	...	...	...	800	...
Bhagulpore " ...	6,000	3,000	...	..	...	...	...	...	...	...	...	1,300	...
Hazareebagh " ...	.....	...	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Western Circle ...	2,400	1,200	400	...	...	...	...	...	...	...	..	1,500	...
Total for Western Circle...	11,700	5,500	400	...	...	...	...	...	...	...	...	3,600	...
Circular and Eastern Canals (Irrigation) Division ...	.....	...	...	...	...	...	...	...	...	...	...	3,400	...
Cossye (Irrigation) Division	...	...	...	...	...	...	...	...	...	...	...	2,000	...
Nuddea Rivers (Irrigation) Division	3,000	...	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in South-Western (Irrigation) Circle	800	500	...	...	...	...	...	...	...	...	...	300	...
Total for South-Western (Irrigation) Circle ...	3,800	500	...	...	...	...	...	...	...	...	...	5,700	...
Gunduk (Irrigation) Division	...	...	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Sone (Irrigation) Circle ...	300	200	50	...	...	...	...	...	...	...	...	200	...
Total for Sone (Irrigation) Circle	300	200	50	...	...	...	...	...	...	...	...	200	...
Mahanuddi (Irrigation) Division	3,600	1,200	1,100	...	...	...	...	...	...	...	...	...	...
Brahmini-Byturni (Irrigation) Division	1,500	625	...	...	...	...	...	...	...	...	...	3,200	...
Grant for ordinary repairs for Orissa (Irrigation) Circle...	400	200	200	...	...	...	...	...	...	...	...	1,050	...
Total for Orissa (Irrigation) Circle	5,500	2,025	1,300	...	...	...	...	...	...	...	...	4,250	...
Grand Total ...	50,320	17,110	3,250	1,000	2,000	14,500	3,000	300	100	3,000	400	24,850	500

VINCIAL BUDGET FOR 1880-81.

BUILDINGS.

SIASTICAL.		JAILS.						MEDICAL.								
Churches.	Burial-grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Registration.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Miscellaneous or General.	Public Works Buildings.	Total for 1880-81.	Total for 1879-80.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,500	...	...	...	600	...	...	6,800	6,000	...	10,000	...	650	...	34,750		
2,000	...	...	3,000	...	...	...	...	6,000	...	...	6,000	600	...	25,100		
800	1,300	...	7,000	3,200	...	300	800	...	...	...	...	...	...	26,100		
1,000	...	...	...	...	...	...	2,000	...	...	...	...	...	...	3,100		
1,600	1,200	...	1,600	300	600	...	2,700	4,700	1,300	1,500	1,000	5,000	600	45,000		
10,900	2,500	...	11,600	4,100	600	300	12,300	16,700	1,300	11,500	7,000	6,250	600	1,34,050		
800	200	...	5,000	...	2,500	...	3,000	...	..	...	3,000	...	...	21,200		
...	...	...	...	...	5,600	...	...	...	...	...	...	...	...	8,105		
...	...	1,500	...	950	2,400	...	1,000	...	...	...	...	...	...	14,950		
...	150	...	3,000	...	...	...	...	...	...	...	...	...	500	7,650		
100	250	...	1,200	250	200	100	500	...	...	...	100	...	700	8,000		
900	600	1,500	9,200	1,200	10,700	100	4,500	...	...	...	3,100	...	1,200	59,905		
1,700	450	...	9,300	1,100	100	200	7,400	1,400	...	...	...	1,600	1,120	29,770		
...	650	...	1,500	950	500	...	1,000	...	...	...	..	...	...	14,900		
...	...	...	...	...	...	...	700	...	...	...	800	...	400	1,900		
600	700	2,000	1,500	1,000	400	100	1,000	300	..	400	500	1,350	700	16,050		
2,300	1,800	2,000	12,300	3,050	1,000	300	10,100	1,700	...	400	1,300	2,950	2,220	62,620		
...	...	...	...	1,500	...	...	...	...	...	...	...	...	...	4,900		
...	200	...	...	...	...	...	...	...	...	...	...	...	...	2,200		
...	300	...	4,000	200	...	...	...	...	...	...	...	...	...	7,500		
50	150	...	300	200	50	...	300	...	...	...	100	...	...	2,750		
50	650	...	4,300	1,900	50	...	300	...	...	...	100	...	...	17,350		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....		
50	100	...	400	150	50	100	300	150	...	...	...	50	...	2,100		
50	100	...	400	150	50	100	300	150	...	...	...	50	...	2,100		
200	...	...	1,500	200	1,000	...	...	1,200	...	...	...	...	...	10,000		
...	100	...	1,050	450	...	...	950	500	...	...	...	...	...	8,375		
300	100	...	600	50	400	...	1,200	600	...	...	400	...	100	5,600		
500	200	...	3,150	700	1,400	...	2,150	2,300	...	...	400	...	100	23,975		
14,700	5,680	3,500	40,950	11,100	13,800	800	29,650	20,850	1,300	11,900	11,900	9,250	4,120	3,00,000	3,26,750	

ABSTRACT OF PART II OF PROVIN

Name of Road.	Description of Road.	Length in miles.	Total of proposed expenditure in the year.	Average outlay per mile.
Metalled and Bridged Roads.			Rs.	Rs.
Grand Trunk Road	Metalled ...	387	1,13,810	294
Patna Branch Road	Ditto ...	1½	325	216
Midnapore to Raneegunge	Ditto ...	97	17,150	177
Burrakur to Purulia	Ditto ...	46	10,900	237
Girhidi to Doomree	Ditto ...	26½	5,450	206
Burhee to Hazaribagh	Ditto ...	22½	4,150	185
Hazaribagh to Bandkatta	Ditto ...	37	4,650	125
Ditto to Bogodhur	Ditto ...	32	5,500	172
Churia and Amundee Road	Ditto ...	8	5,100	647
Orissa Trunk Road	Ditto ...	321½	1,34,250	417
Cuttack to Pooree	Ditto ...	52	43,000	827
Calcutta Roads	Ditto ...	12	68,300	5,692
Ditto Strand Road	Ditto ...	1¾	20,700	11,828
Ditto to Diamond Harbour	Ditto ...	27½	35,000	1,272
Cossipore to Dum-Dum	Ditto ...	3	2,500	833
Calcutta to Jessore	Ditto (with the exception of a few miles) ...	74	54,700	739
Lithooria Road	Metalled ...	8	1,450	181
Dinapore to Railway Station...	Ditto ...	3½	2,735	781
Ditto to Bankipore	Ditto ...	6½	4,750	731
Ganges and Darjeeling Road...	Ditto ...	124	70,200	566
Silligoree Station Road	Ditto ...	...	1,000	.....
Darjeeling Hill Cart Road	Ditto ...	49	1,10,300	2,251
Kurseong and Silligoree Road	Ditto ...	21	8,300	395
Total ...	.....	...	7,24,220	
Raised, Bridged, and Unmetalled Roads.				
Short Cart Road (part of Hill Cart Road) ...	Unmetalled ...	6	1,000	166
Titalya to Cooch Behar	Ditto ...	85	5,000	59
Darjeeling to Sevoke	Ditto ...	36	4,000	111
Ditto Jore Bungalow...	Ditto ...	4	1,300	825
Ditto Frontier Roads...	Ditto ...	130	6,400	49
Chittagong Trunk Road	Ditto ..	122	9,500	[illegible]
Cuttack and Sonepore Road	Ditto ...	130	9,000	69
Ditto to Sumbulpore Road	Ditto ...	110	6,500	59
Ranchee and Ramghur Road	Ditto ...	28½	3,050	107
Ditto to Purulia	Ditto ...	71	5,850	82
Madhuban Branch Road	Ditto ...	3	100	33
Parisnath Hill Road	Ditto ...	6¾	600	89
Lake Road at Hazaribagh	Ditto ...	6	600	100
Total ...	.....	...	52,900	
Accommodation for Travellers.				
On Grand Trunk Road	.....	...	1,032	
„ Patna and Gya Road	.....	...	141	
„ Burhee to Hazaribagh	.....	...	250	
„ Girhidi and Doomree Road	.....	...	150	
„ Burrakur and Purulia Road	.....	...	100	
„ Orissa Trunk Road	.....	...	1,626	
Carried over ...	.....	...	3,302	
Carried over ...	.....	...	7,77,120	.....

CIAL BUDGET FOR 1880-81.

DISTRIBUTION OF GRANTS FOR REPAIRS TO ROADS BY COMMISSIONERSHIPS.

Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagulpore.	Orissa.	Chota Nagpore.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57,000	10,500	...	...	...	26,100	...	...	20,210
...	...	...	...	...	325	...	...	...
17,150	...	...	...	...	...	...	...	...
1,850	...	...	...	...	...	..	...	9,050
...	...	...	...	...	...	...	...	5,450
...	...	...	...	...	...	...	...	4,150
...	...	...	...	...	...	...	...	4,650
...	..	...	...	...	...	...	...	5,500
...	...	...	...	...	...	...	...	5,100
30,000	11,000	...	...	...	...	...	93,250	...
...	...	...	...	...	...	...	43,000	...
...	68,300	...	...	...	...	...	...	...
...	20,700	...	...	...	...	...	...	...
...	35,000	...	...	...	...	...	...	...
...	2,500	...	...	...	...	...	...	...
...	54,700	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,450
...	...	...	...	...	2,735	...	...	...
...	...	...	...	...	4,750	...	...	...
...	...	4,900	...	...	...	65,300	...	...
...	...	1,000	...	...	...	...	...	...
...	...	1,10,300	...	...	...	...	...	...
...	...	8,300	...	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...
...	...	5,000	...	...	...	...	...	...
...	..	4,000	...	...	...	...	...	...
...	...	1,300	...	...	...	...	...	...
...	...	6,400	...	...	...	...	...	...
...	...	...	4,000	5,500	...	...	...	...
...	...	...	...	...	...	...	9,000	...
...	...	...	...	...	...	...	6,500	...
...	...	..	...	...	...	...	...	3,050
...	...	...	...	...	...	...	...	5,850
...	...	...	...	...	...	...	...	100
...	...	...	...	...	...	...	...	600
...	...	...	...	...	...	...	...	600
...	...	...	...	...	632	...	...	400
...	...	...	...	...	144	...	...	...
...	...	...	...	...	...	...	...	250
...	...	...	...	...	...	...	...	150
...	...	...	..	...	...	...	...	100
300	...	...	...	...	...	...	1,326	...
1,06,300	2,02,700	1,42,200	4,000	5,500	34,686	65,300	1,53,076	66,660

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

Name of Road.	Description of Road.	Length in miles.	Total of proposed expenditure in the year.	Average outlay per mile.
		Rs.	Rs.	
Brought forward ...	.....	...	7,77,120	
Brought forward ...	.....	...	3,302	
Accommodation for Travellers—concluded.				
On Cuttack and Pooree Road	.....	...	256	
„ Ganges and Darjeeling Road	.....	...	1,100	
„ Darjeeling Hill Cart Road	.....	...	400	
„ Kurseong to Silligoree Road	.....	...	172	
„ Calcutta and Jessore Road	.....	...	208	
„ Parisnath Hill Road	.....	...	250	
„ Chittagong Trunk Road	.....	...	1,104	
At Muddapore	.....	...	.....	
„ Bhagulpore	.....	...	.....	
„ Dacca	.....	...	100	
„ Berhampore	.....	...	221	
			7,113	
Total Communications ...	.....	...	7,84,233	.....

OF BENGAL.

CIAL BUDGET FOR 1880-81—*concluded*.

Distribution of Grants for Repairs to Roads by Commissionerships.								
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagulpore.	Orissa.	Chota Nagpore.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,06,300	2,02,700	1,42,200	4,000	5,500	34,686	65,300	1,53,076	66,660
...	...	...	...	...	...	...	256	...
...	...	300	...	...	...	800	...	...
...	...	400	...	...	...	...	...	...
...	...	172	...	...	...	...	...	...
...	208	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	250
...	...	...	...	1,104	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	100	...	...	...	...	...
...	221	...	...	...	...	...	...	...
1,06,300	2,03,129	1,43,072	4,100	6,604	34,686	66,100	1,53,332	66,910

GOVERNMENT OF BENGAL.

PART III.

DETAILS OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81.

Number.		Particulars.	Salary of Office.	Estimate, 1880-81.			Estimate, 1879-80.
1879-80.	1880-81.			Per mensem.	Per annum.	Total.	Charges, per annum.
		GENERAL DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION.					
		Chief Engineer.					
1	1	Chief Engineer, 1st class... ...	2,500	2,500			
...	...	Military Allowances as a Colonel of the Royal Engineers	...	305			
1	1			2,805	33,660		33,660
...	1	Assistant to Chief Engineer, Executive Engineer, 1st grade	950	950			
2	1	Ditto ditto ditto, 2nd grade ...	800	800			
...	...	Presidency Allowances	100	100			
...	...	Ditto House-rent	45	90			
2	2			1,940	23,280		22,680
34	32	Clerks, from Rs. 30 to Rs. 600 ...	...	4,283	51,396		53,340
7	4	Draftsmen, from „ 30 to „ 85 ...	...	230	2,760		5,700
17	21	Duftries, Peons, and other servants ...	...	148	1,776		1,776
58	57						
		Temporary Office Establishment	...	...	10,250		3,500
		Deputation Allowances, &c., of Clerks proceeding on tour with Lieutenant-Governor ...	...	...	2,000		3,000
		Total Salaries	...	...		1,25,122	1,23,656
		Travelling Allowances	...	...	1,500		2,000
		Contingencies	...	...	4,000		5,000
		Postage	...	...	1,378		1,344
						6,878	
		Total Chief Engineer ...	...	...	...	1,32,000	1,32,000
Number.							
1879-80.	1880-81.						
		Superintending Engineers.					
2	1	Superintending Engineers, 1st grade...	1,600	1,600			
2	1	Ditto ditto, 2nd „ ...	1,350	1,350			
1	1	Ditto ditto, 3rd „ ...	1,100	1,100			
...	...	Difference between new consolidated salary and maximum salary of a Colonel and Major of Royal Engineers	...	490			
5	3			4,540	54,480		89,880
		Carried over ...	...	...	54,480		89,880
		Carried over ...	...	...	...	1,32,000	1,32,000

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAILS OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Number. 1879-80.	Number. 1880-81.	Particulars.	Salary of Office.	Estimate, 1880-81. Per mensem.	Per annum.	Total.	Estimate, 1879-80. Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,32,000	1,32,000
		Superintending Engineers—concluded.					
		Brought forward ...	...	...	54,480		89,880
29	17	Clerks, from Rs. 30 to Rs. 240 ...	...	1,552			
5	3	Draftsmen	...	215			
20	12	Duftries, Peons, and other servants ...	...	91			
		Darjeeling Allowances	...	150			
54	32			2,008	24,096		36,396
		Temporary Office Establishment	...	...	200		2,360
		Presidency House-rent for one Superintending Engineer	60	60	720		
		Total Salaries	..	...		79,496	1,28,636
		Travelling Allowances	...	...	6,000		8,000
		Office Expenses and Contingencies	...	...	3,000		2,000
		Postage	...	...	3,004		2,364
						12,004	
		Total Superintending Engineers ...	...	...	...	91,500	1,41,000
		Total Direction ...	...	...	...	2,23,500	2,73,000
Number. 1879-80.	Number. 1880-81.	Construction.					
		Engineer Establishment.					
5	2	Executive Engineers, 1st grade ...	950	1,900			
5	4	Ditto ditto, 2nd „ ...	800	3,200			
5	5	Ditto ditto, 3rd „ ...	650	3,250			
6	6	Ditto ditto, 4th „ ...	550	3,300			
21	17			11,650	1,39,800		1,33,600
10	8	Assistant Engineers, 1st grade ...	450	3,600			
6	12	Ditto ditto, 2nd „ ...	350	4,200			
8	4	Ditto ditto, 3rd „ ...	250	1,000			
1	1	Apprentice Engineers	100	100			
25	25			8,900	1,06,800		1,04,400
		Difference between consolidated salary and maximum salary of a Colonel and a Captain of Staff Corps ...	...	260	3,120		4,800
		Temporary Engineer Establishment ...	...	...	24,000		16,000
						2,73,720	
		Carried over ...	...	...	...	2,73,720	3,08,800

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAILS OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Number. 1879-80.	Number. 1880-81.	Particulars.	Salary of Office.	Estimate, 1880-81. Per mensem.	Per annum.	Total.	Estimate, 1879-80. Charges, per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,73,720	3,08,800
		Upper Subordinate Establishment.					
5	2	Sub-Engineers, 1st grade ...	400	800			
4	2	Ditto, 2nd „ ..	300	600			
7	4	Ditto, 3rd „ ...	250	1,000			
10	6	Supervisors, 1st „ ...	200	1,200			
16	9	Ditto, 2nd „ ...	150	1,350			
18	22	Overseers, 1st „ ...	100	2,200			
10	10	Ditto, 2nd „ ...	80	800			
8	5	Ditto, 3rd „ ...	60	300			
78	60			8,250	99,000		
		Military allowances of Non-Commissioned Officers	...	100	1,200		
		Sub-Divisional Allowance for 50 Upper Subordinates	30	1,500	18,000		
		Temporary Upper Subordinate Establishment ...	...	...	2,000		
						1,20,200	1,74,360
Number. 1879-80.	Number. 1880-81.	*Lower Subordinate Establishment.*					
50	45	Sub-Overseers, from Rs. 25 to Rs. 70...	...	1,600	19,200		
		Temporary Lower Subordinate Establishment	...	...	500		
						19,700	22,100
		Petty Establishment.					
		Store-keepers, Native Doctors, Artificers, Guards, and Chaprassies	...	...	5,500		
		Temporary Petty Establishment	...	...	2,500		
						8,000	9,000
Number. 1879-80.	Number. 1880-81.	*Accountants.*					
5	3	Accountants, 3rd grade, from Rs. 160 to Rs. 240	...	700			
11	9	Accountants, 4th grade, from Rs. 80 to Rs. 150	...	1,000			
16	12			1,700	20,400		26,400
		Temporary Establishment ...	...	...	2,600		3,500
						23,000	
		Office Establishment.					
70	58	Clerks, from Rs. 20 to Rs. 80 ...	...	2,400			
14	11	Cashiers, on „ 35, Rs. 50, and Rs. 65	...	505			
17	15	Draftsmen, on „ 35 and Rs. 50 ...	...	615			
16	14	Duftries, on „ 8	...	112			
33	28	Peons on Rs. 5 and Rs. 6 ...	...	163			
		Office servants	...	90			
				3,885	46,620		52,488
		Carried over ...	...	...	46,620	4,44,620	5,96,648

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*continued.*

Number. 1879-80.	Number. 1880-81.	Particulars.	Salary of Office.	Estimate, 1880-81. Per mensem.	Per annum.	Total.	Estimate, 1879-80. Charges, per annum.
		Construction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	46,620	4,44,620	5,96,648
		Office Establishment—concluded.					
		Temporary Office Establishment	...	...	1,000		1,000
		Presidency House-rent to the Engineer and Upper Subordinate Establishment .	...	600	7,200		
		Ditto Allowance to ditto ...	...	2,000	24,000		
						78,820	21,750
		Total Salaries ...	...	...	...	5,23,440	6,19,398
		Travelling Allowances	...	...	...	60,000	75,000
		Office Expenses and Contingencies	...	...	...	6,000	8,000
		Postage	...	...	...	8,080	9,902
		Total Construction ...	...	...	...	5,97,520	7,12,300
		Contribution payable to Irrigation Branch for the execution of works of the Buildings and Roads Branch	...	...	...	92,000	...
		Grand Total Construction ...	...	...	...	6,89,520	7,12,300
Number. 1879-80.	**Number. 1880-81.**	**Accounts.**					
1	1	Examiner, 1st class, 1st grade ...	1,600				
		Military Allowance as Major of R. E.	183				
				1,783			
2	3	Deputy Examiners	550	1,650			
1	...	Assistant ditto		...			
4	4			3,433	41,196		37,800
3	2	Accountants, 1st grade, from Rs 350 to Rs. 450 ...		900			
3	3	Ditto, 2nd grade, from Rs 250 to Rs. 350	...	930			
4	4	Ditto, 3rd grade, from Rs. 160 to Rs. 240	...	920			
9	7	Ditto, 4th grade, from Rs 80 to Rs. 150	...	1,020			
19	16			3,770	45,240		55,980
31	31	Clerks, fron Rs. 30 to 75 ...	...	1,875	22,500		22,188
		Duftries, Peons, and other servants ...	...	180	2,160		2,160
		Temporary Establishment	...	...	9,000		6,500
		Presidency House-rent	...	475	5,700		4,920
		Ditto Allowance	...	720	8,640		5,280
		Total Salaries ...	...	...	...	1,34,436	1,34,828
		Carried over ...	...	...	...	1,34,436	1,34,828

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1880-81—*concluded.*

Number.		Particulars.	Salary of Office.	Estimate, 1880-81.			Estimate, 1879-80.
1879-80.	1880-81.			Per mensem.	Per annum.	Total.	Charges, per annum.
		Accounts—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,34,436	1,34,828
		Travelling Allowances	...	...	4,500	4,500	4,000
		Contingencies	...	...	4,064	4,064	3,372
		Postage	...	...	...	...	800
		Total Accounts ...	...	...	..	1,43,000	1,43,000
		The above to be charged to—					
		Irrigation Branch	...	...	...	66,000	68,000
		Port Blair	...	...	...	...	1,000
		State Railway	...	...	...	...	1,000
		Provincial Services	...	...	...	77,000	73,000
		Total as above ...	...	...	...	1,43,000	1,43,000

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

		Salaries.	Travelling allowance.	Contingencies.	Total. 1880-81.	Total. 1879-80.
		Rs.	Rs.	Rs.	Rs.	Rs.
Direction		2,04,618	7,500	11,382	2,23,500	2,73,000
Construction		5,23,440	60,000	14,080	6,89,520	7,12,300
Toll-collection		.....	.....	.....	.....	74,100
	Rs					
Accounts	1,43,000	.....	.....	.....	77,000	73,000
Deduct the portion provided in the Irrigation Budget ...	66,000					
Total ...		.....	.....	.....	9,90,020	11,32,400
Distribution of the above total—						
Imperial Military					10,219	78,947
Do. Other Services					72,889	
District Road Committees					5,000	10,000
Nizamut Deposit Fund					12,856	18,356
Chittagong Port Fund					263	1,523
Provincial Services					8,88,793	10,23,574
Total ...					9,90,020	11,32,400

GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET-ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL SERVICES IN BENGAL FOR 1880-81.

Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live-stock.	Repair and Carriage.	Total, 1880-81.	Estimate, 1879-80.
Central Circle.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Calcutta	200	14,700	4,000	...	100	...	...	1,000	20,000	
2nd ditto	200	500	200	500	200	...	...	200	1,800	
Burdwan	100	...	1,100	...	150	...	..	150	1,500	
Darjeeling	...	...	3,000	...	650	...	...	700	4,350	
Total Central Circle ...	500	15,200	8,300	500	1,100	...	...	2,050	27,650	
Eastern Circle.										
Dacca	100	...	500	...	100	...	...	100	800	
Chittagong	...	...	50	400	...	...	...	150	600	
Julpigoree	100	...	1,000	200	50	...	...	200	1,550	
Rajshahye	500	...	650	200	100	...	...	400	1,850	
Total Eastern Circle ...	700	...	2,200	800	250	...	...	850	4,800	
Western Circle.										
Patna	700	...	1,250	500	150	...	...	1,000	3,600	
Bhagulpore	...	...	800	500	...	...	...	500	1,800	
Hazaribagh	100	...	1,000	...	...	...	...	800	1,900	
Total Western Circle ...	800	...	3,050	1,000	150	...	...	2,300	7,300	
South-Western (Irrigation) Circle.										
Circular and Eastern Canals (Irrigation ... ... Cossye (Irrigation) ... ... Nuddea Rivers (Irrigation) ...	100	...	500	...	...	...	...	300	900	
Total South-Western (Irrigation) Circle	100	...	500	...	...	...	...	300	900	
Sone (Irrigation) Circle.										
Gunduck (Irrigation) Division	...	...	200	...	...	...	...	100	300	
Total Sone (Irrigation) Circle	...	...	200	...	...	...	...	100	300	
Orissa (Irrigation) Circle.										
Mahanuddy (Irrigation) ...	...	...	2,000	...	200	...	...	800	2,500	
Brahmini-Byturnee (Irrigation)	...	...	2,000	...	..	...	...	100	2,100	
Total Orissa (Irrigation) Circle	...	...	4,000	...	200	...	...	400	4,600	
Grand Total ...	2,100	15,200	18,250	2,300	1,700	...	...	6,000	45,550	74,040

Distribution of the above total—

Imperial { Military	613	4,737
Imperial { Other services	4,374	
Nizamut Deposit Fund	1,029	734
Chittagong Port „	10	61
Provincial Services	39,524	68,508
Total ...	45,550	74,040

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OE THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1880-81 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL SERVICE BUDGET-ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock—		
Probable receipts by sale of Stock		
Provision made for purchase of Reserve Stock		
Stock purchases and sales		
Miscellaneous Advances		
London Stores		
Ditto Invoices		
Total ...		

GOVERNMENT OF BENGAL.

Appendix A.

DISTRIBUTION OF THE GRANTS FOR 1880-81 UNDER PROVINCIAL SERVICES, ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and Plant.	Total, 1880-81.	Estimate, 1879-80.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).								
Land Revenue ... Court-houses, Treasury, and Record-rooms ...	1,41,182		50,320					
Land Revenue ... Circuit-houses ...	.....		17,110					
Excise Buildings	.....		3,250					
Stamps	.....		1,000					
Custom Buildings	.....		2,000					
Administration: Residence for Local Government ...	20,000		14,500					
Administration: Secretariat Offices ...	50,000	A	3,000		B			
Administration: Board of Revenue Buildings	.....	73,000	300	4,54,355	2,12,888			
Monuments and Antiquities ...	.....		100					
Law and Justice: High Court Buildings...	.....		3,000					
Law and Justice: Small Cause Court Buildings ...	.....		400					
Law and Justice: District (Sub-Divisional) Court Buildings ...	29,293		24,850					
Ecclesiastical ... Lord Bishop's Palace...	.....		500					
Ecclesiastical ... Churches	.....		14,700					
Ecclesiastical ... Burial-grounds ...	.....		5,850					
Provincial Services.								
Jails ... Central Jails ...	46,773		3,500					
Jails ... District Jails ...	2,69,563	15,000	40,950	4,15,468	1,03,867			
Jails ... Lock-ups ...	28,582		11,100					
Police	12,065	5,000	13,800	30,865	7,716			
Registration	7,847	5,000	800	13,647	3,412			
Government Colleges and Schools ...	1,07,069	5,000	29,650	1,41,719	35,430			
Medical ... Hospitals and Dispensaries	2,14,474		20,850					
Medical ... Lock-hospitals ...	.....		1,300					
Medical ... Medical Colleges and Schools	.....	5,000	11,900	2,65,424	66,356			
Medical ... Lunatic Asylums ...	.....		11,900					
Miscellaneous or General ...	50,000	*	9,250	63,370	†			
Public Works Buildings ...	.....		4,120					
Total Civil Buildings ...	9,76,848	1,08,000	3,00,000	13,84,848	4,29,669			
COMMUNICATIONS.								
Metalled and Bridged Roads ...	62,605		7,24,220					
Raised, Bridged, and Unmetalled Roads	1,54,138	75,000	52,900	10,84,233	4,45,837			
Accommodation for Travellers ...	8,257		7,113					
Total Communications ...	2,25,000	75,000	7,84,233	10,84,233	4,45,837			
MISCELLANEOUS PUBLIC IMPROVEMENTS.								
Harbours and Navigation ...	7,592		1,700					
Mines	.....	3,000	20	32,312	13,287			
Miscellaneous	.....		20,000					
Total Mis. Pub. Improvements ...	7,592	3,000	21,720	32,312	13,287			
GRAND TOTAL ...	12,09,440	1,86,000	11,05,953	25,01,393	8,88,793	39,524	34,29,710	37,29,235

* Included in A.
† Ditto in B.

GOVERNMENT OF BENGAL.

ALLOTMENT TO CIVIL AUTHORITIES AND TO THE OFFICERS OF THE PUBLIC WORKS DEPARTMENT FROM THE GRANT FOR MINOR WORKS UNDER THE HEAD "PROVINCIAL SERVICES" FOR 1880-81.

Officers vested with powers of sanction.	Amount allotted to each officer for sanction of petty new works.
For Civil Buildings.	
Commissioner of the Burdwan Division and subordinate officers	1,000
Ditto of the Presidency ditto and ditto	1,000
Ditto of the Rajshahye and Cooch Behar Division and ditto	1,000
Ditto of the Dacca Division and ditto	1,000
Ditto of the Chittagong ditto and ditto	500
Ditto of the Patna ditto and ditto	1,000
Ditto of the Bhagulpore ditto and ditto	1,000
Ditto of the Orissa ditto and ditto	1,000
Ditto of the Chota Nagpore ditto and ditto	500
Inspector-General of Jails, Lower Provinces	10,000
Ditto of Police, ditto	2,000
Ditto of Registration, ditto	1,000
Director of Public Instruction and subordinate officers...	2,000
Total Civil Buildings ...	23,000
For Communications.	
Chief Engineer, Bengal, Irrigation Branch, and his subordinates for provincial works ...	2,000
Superintending Engineer, Central Circle, and his subordinates	5,000
Ditto, Eastern Circle, and ditto	2,000
Ditto, Western Circle and ditto	2,000
Total Communications ...	11,000

GOVERNMENT OF BENGAL.

STATEMENT SHOWING THE ESTIMATED CHARGES FOR MAINTAINING THE PUBLIC FERRIES IN BENGAL WHICH HAVE BEEN TRANSFERRED TO THE MANAGEMENT OF THE CIVIL AUTHORITIES, AND THE CHARGES FOR WHICH ARE TO BE MET FROM THE CIVIL BUDGET.

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
		Rs.	Rs.	Rs.	Rs.
Boat-bridges and ferries.	To maintenance of ferries on Orissa Trunk Road in Orissa Circle	4,033*		4,033	
	To maintenance of ferry boats on Orissa Trunk Road in Burdwan Division ...	1,500*		1,500	
	Repairs to Government boat at Choora Madaree Ferry on Atcheepore and Budge-Budge portion of the Orissa Trunk Road	600*	6,133	600	6,133
	To maintenance of ferry boat on Midnapore aud Raneegunge Road	500*	500	500	500
	To maintenance of Burrakur Ferry on the road from Girhidi to Grand Trunk Road...	200*	200	200	200
	To maintenance of Damoodah Ferry at Ramgurh on Hazaribagh and Ranchee Road	200*	200	200	200
	To maintenance of Gyghatta boat-bridge on Calcutta and Jessore Road ...	1,000*	1,000	1,000	1,000
	To maintemance of Bhoorbhoora Ferry on Chittagong Trunk Road	1,100*	1,100	1,100	1,100
	To maintenance and establishment of Dingraghat Ferry over the Mahanuddy river on Ganges and Darjeeling Road ...	5,000*		5,000	
	To maintenance of Steamer Ghât Road and Brandy Ferry at Caragolah	1,200*	6,200	1,200	6,200
	To maintenance of passage on unbridged rivers on the Grand Trunk Road—				
	Sone Ferry and causeway ...	12,000*		12,000	
	Botana Ferry	700*		700	
	Leelajan ditto	300*		300	
	To maintenance of ferry boats on Grand Trunk Road at Phulta Ghât... ...	500*	13,500	500	13,500
	To maintenance of District Ferries ...	30,000	30,000	.....	.....
	Total ...	.....	58,833	.....	28,833

* The ferries on Provincial roads having been transferred to the management of the civil authorities, and no estimate for their maintenance during 1880-81 having been received from the Accountant-General, Bengal, the figures of 1879-80 have been assumed as the estimated charges for 1880-81.

GOVERNMENT OF BENGAL.

STATEMENT SHEWING THE ESTIMATED CHARGES FOR THE MAINTENANCE OF ESTABLISHMENTS FOR STAGING BUNGALOWS ON PROVINCIAL ROADS IN BENGAL WHICH ARE TO BE MET FROM THE CIVIL BUDGET.

Head of Classification.	Items.	Estimate, 1880-81.		Estimate, 1879-80.	
		Amount.	Total.	Amount.	Total.
		Rs.	Rs.	Rs.	Rs.
Accommodation for travellers.	To maintenance of establishments for staging bungalows at—				
	Doomree	108		108	
	Bogodhur	108		108	
	Mohuneea	.....		108	
	Saseeram	108		108	
	Dehree	108		108	
	Sherghotty	72		72	
	Baroon	72		72	
	Jehanabad	72		72	
	Gya	84		84	
	Hazaribagh	114		114	
	Girhidi	180		180	
	Burrakur Sanitarium	264		264	
	Ooloobaria	120		120	
	Midnapore	108		108	
	Jellasore	108		108	
	Barripore	108		108	
	Balasore	108		108	
	Cuttack	96		96	
	Pooree	144		144	
	Carragolah	156		156	
	Purneah	156		156	
	Dingraghat	.....		156	
	Kissengunge	156		156	
	Titalyah	.....		192	
	Silligoree	500		372	
	Kurseong	216		216	
	Choon batty	228		228	
	Pankabaree	228		.....	
	Bongong	96		96	
	Jessore	96		108	
	Parisnath Hill	120		120	
	Chittagong	140		140	
	Flagstaff Hill at Juldea	.....		60	
	Daoodkandy	96		128	
	Muddapore	216		216	
	Bhagulpore	120		120	
	Dacca	2,052		2,112	
	Berhampore	168		.....	
			6,826		6,922

No. 322A.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works (Accounts) Department, under date the 31st March 1880.

ANNUAL ESTIMATE OF INCOME AND EXPENDITURE FOR PROVINCIAL PUBLIC WORKS SERVICE FOR THE YEAR 1880-81.

Read again Resolution of this Department, No. 235A. of 25th February 1878, on the system of executing repairs to buildings on the books of the Public Works Department.

Read again paragraphs 15 and 16 of this Department Resolution No. 333A. of 25th March 1878, explaining the objects for which the lump sums placed at the Superintending Engineer's disposal in addition to the specific grant for quadrennial repairs to buildings are to be used.

Read again paragraphs 52 and 53, Section ii, Chapter III of the revised Public Works Code, vesting Superintending Engineers with powers to sanction, under certain conditions, new works costing up to Rs. 500 each.

Read again paragraphs 85 and 86, Section iii, Chapter III of the revised Public Works Code, vesting Executive Engineers with powers to sanction improvements and repairs within the assignment made to them from the budget allotment to the extent of Rs. 200 for each work.

Read letter No. 822T., dated 27th October 1879, from the Financial Department of this Government, assigning Rs. 34 lakhs as the Provincial Public Works grant for Buildings and Roads for 1880-81.

Read again Resolution of this Department, No. 2440E. of 31st December 1879, transferring the management and control of the Circular and Eastern Canals, Nuddea rivers, and Bhagirathy embankments to the Irrigation Branch; and also transferring the Buildings and Roads in the Midnapore, Moorshedabad, Sarun and Chumparun districts and the Buildings along the line of the Eastern Canals to the same Branch.

Read letter of this Department, No. 96A. of 29th January 1880, submitting, with reference to orders of the Government of India, a revised estimate of Receipts and Expenditure of Provincial Services, Buildings and Roads Branch, excluding the receipts and charges on account of ferries.

Read Circulars Nos. VIII and XIII, dated the 3rd and 20th March 1880 respectively, from the Government of India, Public Works Department, ruling that the cost of constructing and repairing staging bungalows should be dealt with as a public works charge, and that all other charges, and also the revenue realized from the bungalows, should be dealt with in the accounts of the Civil Department.

Read Resolution No. 112A.G. of 4th March 1880, by the Government of India in the Public Works Department, reviewing the estimated Provincial Public Works receipts and charges for 1880-81, and fixing, after certain alterations and additions, the grant for Provincial Public Works, Buildings and Roads, at Rs. 33,63,167.

Read also budget estimate of this Department for Provincial Public Works for 1880-81, prepared in this office from the returns submitted by the Superintending Engineers of Circles, and from the information furnished by the heads of Departments.

REMARKS.—The Provincial Public Works Budget for Buildings and Roads for 1880-81 has been framed for a total outlay of Rs. 34,29,710. Of this sum Rs. 33,63,167 represents the Provincial grant as finally fixed by the Government of India in the orders read above, and Rs. 66,543 the amount made available for expenditure from "Contributions."

2. In accordance with the orders of the Government of India, No. 112A.G. of 4th March 1880, the estimated receipts and charges on account of ferries, and the estimated receipts from staging bungalows, and the charges for the establishment employed on them, have been excluded from this Department's budget. This budget-estimate therefore includes only such transactions as will in future be dealt with in this Department. Statements showing the estimated charges for maintaining ferries and the cost of the establishments employed at staging bungalows have been appended to the budget for the guidance of the officers entrusted with their management.

3. The grant of Rs. 33,63,167 has been found insufficient to more than provide for establishment, repairs, and original works already in progress, and most of the new works recommended to be taken in hand have accordingly had to be entered without any allotment.

4. The Financial Department has, however, found it possible to give an additional grant since this budget-estimate was prepared, and estimates may therefore be put in hand for those works which have been included in the budget-estimate but for which no funds have been allotted.

5. The total proposed outlay of Rs. 34,29,710 has been distributed over the several Departmental heads as follows :—

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	10,84,848	3,00,000	13,84,848
Communications	3,00,000	7,84,233	10,84,233
Miscellaneous Public Improvements	10,592	21,720	32,312
	13,95,440	11,05,953	25,01,393
Establishment	.....	.....	8,88,793
Tools and Plant	.....	.....	39,524
Stock	.....	.....	.....
Total ...			34,29,710

6. It is particularly desired that strict attention may be paid to carrying out the programme laid down in the budget-estimate for 1880-81, and that no portion of the amount provided in the several parts of the same may be allowed to lapse.

ORIGINAL WORKS.

7. In order that the exact state of the works in progress may be known at an early date, Superintending Engineers will be good enough to submit, as soon as possible after the 1st April next, the usual statements of expenditure on works in progress which should have been but have not been completed during the year 1879-80, reporting at the same time the amounts necessary to complete them. Great care should be taken in preparing these statements accurately, and Superintending Engineers should see that all works for which no provision or insufficient provision has been made are included in the statements

8. A statement showing the allotments made to the different officers from the grants for minor works provided in Part I of the budget is also appended. The grants are on no account to be exceeded without the permission of Government. The amounts at the disposal of Superintending Engineers should be considered available within the assigned limits not only for communications but for other works which they can sanction under Chapter III, Section ii, paragraphs 52 and 53 of the revised Code. Superintending Engineers should not submit estimates to Government which they themselves are competent to deal with. If the funds at their disposal are exhausted they should apply for an additional grant, which will, if possible, be placed at their disposal.

REPAIRS.

9. From the table given in the margin it will be seen that the amounts asked for for the repairs of Buildings and Roads in 1880-81 are nearly two lakhs of rupees in excess of the budget grant for 1879-80. It has not been practicable to grant the whole amount asked for, but the aggregate grant for 1880-81 is nearly equal to that for 1879-80, and every endeavour should be made to fully utilize the amount given.

	Budget grant for 1879-80, excluding the services since transferred to Irrigation and Civil budgets.	Amount asked for, 1880-81.	Grant for 1880-81.
	Rs.	Rs.	Rs.
Civil Buildings ...	3,26,750	3,73,400	3,00,000
Communications ...	7,58,436	9,02,497	7,84,233
Miscellaneous Public Improvements ...	24,025	21,720	21,720
Total ...	11,09,211	12,97,617	11,05,953

635

10. Besides the specific amounts provided in the budget for buildings requiring quadrennial repairs, considerable lump sums have been placed at the disposal of Superintending Engineers under the different heads of classification.

11. The attention of Superintending Engineers is drawn to Chapter III, Section iii, paragraphs 85 and 86 of the Code, and they are requested, out of the amount granted to them, to place a lump sum at the disposal of each Executive Engineer to enable those officers to sanction petty repairs without reference and thus avoid the inconvenience and unnecessary correspondence which now occurs owing to Executive Engineers having to submit every petty requisition to Superintending Engineers for sanction.

ESTABLISHMENT.

12. The total estimated charge for establishment for 1880-81 is less than that for 1879-80 by Rs. 1,42,380, and is due to the reductions carried out in the Public Works Establishments in this province.

TOOLS AND PLANT.

13. The grant for tools and plant for 1880-81 is Rs. 9,757 less than the revised grant for 1879-80 and does not call for any remark.

ORDER.—Ordered that a copy of this Resolution and of the budget estimate referred to be forwarded to the several Superintending Engineers of Public Works Circles in Bengal; to the Examiner of Public Works Accounts, Bengal; and to the Accountant-General, Bengal, for information and guidance.

Ordered that a copy of the above Resolution and of the budget estimate referred to be forwarded to all Commissioners of Divisions, to the Inspectors-General of Jails, Police, and Registration; the Surgeon-General, Bengal; and Director of Public Instruction, for information.

Ordered that a copy of the above Resolution and of the budget-estimate referred to be forwarded to the Financial, Revenue, Judicial, and General Departments of this Government for information.

Ordered also that a copy of the above Resolution, and of the budget-estimate referred to, be forwarded to the Joint-Secretary of this Department in the Irrigation Branch for information.

By order of the Lieutenant-Governor of Bengal,

F. S. STANTON, *Lieut.-Col.*, R.E.,

Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

D. E. J.—Reg. No. 15549C—336—1-4-80.

436.

(Cont.)

ANNUAL ESTIMATES, INCORPORATED LOCAL FUNDS, 1880-81.

No. 2049C, dated Calcutta, the 31st December 1879.
Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INCORPORATED LOCAL FUNDS.

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	EXPLANATORY REMARKS.
DISTRICT ROAD UNDER ACT X (B.C.) OF 1871.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance	.....	22,70,339	.....	22,70,339	.....	19,85,398	.....	19,85,892		
Cess on lands	32,63,843		32,63,843		33,35,549		32,36,052			
Cess on mines, railways, &c.	14,935		14,935		13,990		12,583			Estimate of the Government of Bengal, Public Works Department.
One per cent. Road Cess	23,954		23,954		17,737		13,219			
Tax on houses	.....		.....		.....		80,655			
tage-carriage licenses	.....		.....		.....		100			
Tolls on roads	.....		.....		20,350		29,815			
Tolls on canals	9,344		9,344		9,344		8,778			
Rent of serais and staging-bungalows	6,394		6,394		5,171		5,987			
Fees and forfeitures	24,643		24,643		20,399		9,612			
Miscellaneous	71,887		71,887		48,288		1,99,762			
Allotment from Provincial Services ...	.....		.....		.....		1,48,414			
Total ...	.....	34,15,000	.....	34,15,000	.....	34,60,828	.....	37,49,917	35,75,000	
GRAND TOTAL ...	.....	56,85,339	.....	56,85,339	.....	54,46,221	.....	57,35,809	.....	

Net decrease in 1880-81, Rs. 45,828.

DISTRICT ROAD ACCOUNT. (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.)										
Opening balance		28,378		28,378		9,440		20,560		
One per cent. Road Cess	287		287		180		218			
Tolls on roads	.....		.....		.....		.....			
Do. on canals	.....		.....		.....		.....			Estimate of the Government of Bengal, Public Works Department.
Do. on ferries	.....		.....		.....		.....			
Rent of serais and staging-bungalows	750		750		600		559			
Fees and forfeitures	.....		.....		.....		.....			
Miscellaneous	2,963		2,963		2,262		26,463			
Contributions from Provincial Services	45,000		45,000		45,000		45,000			
Total ...		49,000		49,000		48,042		72,240	48,000	
GRAND TOTAL ...		77,378		77,378		38,602		92,800		

Net increase in 1880-81, Rs. 958.

Incorporated Local Funds.

Charges.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	Explanatory Remarks.
DISTRICT ROAD (UNDER ACT X (B.C.) OF 1871.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds	5,000		5,000		2,00,000		1,77,018			Under the altered procedure for crediting the Public Works cess direct to that head, the refunds will be very small in amount.
Percentage of establishment for offices of account and control	28,000		28,000		644					Estimate of the Government of Bengal, Public Works Department, with the addition of Rs. 5,000 for refunds and Rs. 28,000 for the one per cent. rate for establishments in treasuries, &c., to be levied under orders of the Government of Bengal, Financial Department, No. 845T, dated 10th November 1879.
Clerks	1,33,736		1,33,736		1,35,965		} 2,02,752			
Servants	44,571		44,571		45,759					
Printing	5,563		5,563		4,893		2,327			
Contingencies	33,902		33,902		32,291		57,105			
Road Tolls.										
Establishment and contingencies ...	.....		.....		1,200		3,507			
Canal Tolls.										
Establishment and contingencies ...	.....		.....		300		287			
Serai.										
Establishment and contingencies ...	2,042		2,042		1,654		7,613			
Pensions and gratuities	.....		.....		.....		1,242			
Miscellaneous	756		756		.....		21,902			
Public Works	25,64,041		25,64,041		28,11,158		27,91,010			
Petty construction and repairs	6,697		6,697		5,00,000		2,75,207			
Contribution to Provincial Services ...	3,602		3,602		9,875		.....			Probable contributions for the services of executive officers of the Public Works Department for supervising district works.
Total ...		28,28,000		28,28,000		37,43,739		35,39,970	35,00,000	
Closing balance ...		28,57,339		28,57,339		17,02,482		21,95,339		
Grand Total ...		56,85,339		56,85,339		54,46,221		57,35,309		

Net decrease in 1880-81, Rs. 9,20,739.

DISTRICT ROAD ACCOUNT. (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.)										
Refunds	.....		.....		600		.....			
Percentage of establishment for offices of account and control	.....		.....		399		.....			This fund is not included in the orders of the Government of Bengal, Financial Department, No. 845T, dated 10th November 1879.
Clerks	720		720		960		} 4,338			
Servants	60		60		60					
Printing	.....		.....		.....		43			Estimate of the Government of Bengal Public Works Department.
Contingencies	420		420		350		808			
Road Tolls.										
Establishment and contingencies ...	.....		.....		.....		.....			
Canal Tolls.										
Establishment and contingencies ...	.....		.....		.....		.....			
Ferry Tolls.										
Establishment and contingencies ...	.....		.....		.....		.....			
Staging-bungalows and Serai.										
Establishment and contingencies ...	492		492		300		418			
Miscellaneous	600		600		.....		5,000			
Public Works	35,874		35,874		40,022		41,325			
Petty construction and repairs ...	347		347		6,000		15,490			
Contribution to Provincial Services ...	1,507		1,507		350		.....			
Total ...		40,000		40,000		48,941		67,422	45,000	
Closing balance ...		37,378		37,378		10,339		25,378		See remark under District Road Fund.
Grand Total ...		77,378		77,378		58,602		92,800		

Net decrease in 1880-81, Rs. 8,941.

INCORPORATED LOCAL FUNDS—*continued.*

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned grant 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	EXPLANATORY REMARKS.
ZEMINDAREE DAK [UNDER ACT VIII (B.C.) OF 1863.]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance		73,479		73,479		81,433		71,434		
Cess on lands	2,73,000		2,73,000		2,73,000		2,62,185			According to local estimates.
Miscellaneous	4,459		4,459		4,000		6,308			Recoveries from defaulters under High Court Circular No. 13, dated 2nd April 1879.
Peons' tallabana fees	4,613		4,613		.....		.....			
Sale proceeds of old materials of runners' huts	928		928				18			
Total ...		2,83,000		2,83,000		2,77,000		2,68,511	2,77,000	
GRAND TOTAL ...		3,57,479		3,57,479		3,58,433		3,39,945		

Net increase in 1880-81, Rs. 6,000.

ESTATES IMPROVEMENT FUNDS.										
Opening balance		50,890		50,890		80,907		65,907		
Percentage of revenue from Government estates	95,418		95,418		86,490		1,00,063			Local estimates as passed by the Board of Revenue. The increase is locally explained to be due to re-settlements and a few new estates having been brought by Government, as also to full provision for cesses not having been estimated in 1879-80.
Road and Public Works cesses on permanently-settled estates	42,449		42,449		18,831		68,327			
Ditto ditto settled otherwise ...	1,16,232		1,16,232		89,424					
Miscellaneous	901		901		1,008		142			
Total ...		2,55,000		2,55,000		1,95,753		1,68,532	1,75,000	
GRAND TOTAL ...		3,05,890		3,05,890		2,76,660		2,34,439		

Net increase in 1880-81, Rs. 59,247.

INCORPORATED LOCAL FUNDS—*continued.*

CHARGES.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	EXPLANATORY REMARKS.
ZEMINDARNE DAK [UNDER ACT VIII (B.C.) OF 1862.]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds	2,500		2,500		2,500		1,299			
Percentage of establishment for offices of account and control	3,000		2,900		1,742		.....			At one per cent. on the expenditure, in accordance with the orders of the Government of Bengal, Financial Department, No. 8427, dated 10th November 1879.
Cost of establishment in Postmaster-General's office	1,804		1,804		1,804		1,791			
Clerks	40,764		40,764		40,000		2,84,708			The local estimates have been generally approved by the Divisional Commissioners and the Postmaster-General, Bengal. New lines are to be opened and others modified, and the pay of runners in some districts increased from Rs. 5 to Rs. 6 a month owing to the high prices of food.
Overseers	27,960		27,960		26,280					
Servants and dak-runners	1,79,449		1,79,449		1,71,134					
Temporary establishment	1,218		1,218		1,148					
Contingencies	16,807		16,807		15,255		15,094			
Service postage stamps	200		200		235		28			
Printing	1,055		1,055		935		280			
Office and ground rent	186		186		199		10			
Travelling allowances	120		120		144		.....			
Boat allowance	19,389		19,389		19,576		10,753			
Municipal rates	2		2		1		.....			
Petty construction and repairs... ...	8,516		8,516		8,492		2,603			
Pensions and gratuities	50		50		50		.....			
Total ...		3,09,000		3,09,000		2,98,405		2,66,466	2,75,000	
Closing balance		48,479		48,479		59,938		73,479		
GRAND TOTAL ...		3,57,479		3,57,479		3,58,438		3,39,945		

Net increase in 1880-81, Rs. 10,505.

ESTATES IMPROVEMENT FUNDS.										
Refunds	2,300		2,300		2,300		2,358			
Percentage of establishment for offices of account and control	.....		2,000		1,223		.....			
Clerks	240		240		240		1,420			There is no mention of any percentage to be levied on this fund in the orders of the Government of Bengal, No. 845T., dated 10th November 1879. The figures are generally those of the local officers as passed by the Board. The larger amounts under cesses are covered by increase under receipts so far as they are recoverable. Short estimated this year by local officers. Ditto ditto ditto.
Servants	216		216		216					
Contingencies	81		81		46		.....			
Road and Public Works cesses payable on all ryotwaree tracts and Government estates settled permanently	33,702		33,702		22,372		1,02,937			
Ditto on all Government estates settled otherwise	1,27,553		1,27,553		88,208					
Native doctors' and other establishments	1,514		1,514		1,208		1,822			
Aid to local dispensary	1,600		1,600		1,000		1,650			
Bazar medicines	600		600		600		193			
Contingencies	93		93		36		430			
Pensions and gratuities	.....		.....		.....		27			
Miscellaneous	112		112		.....		43			
Contribution to primary education ...	24,429		24,429		22,767		18,898			
Public Works	.....		.....		.....		10,074			
Contribution to roads and communications	40,386		40,386		26,189		6,075			
Ditto to local improvements ...	30,114		30,114		34,925		3,985			
Petty construction and repairs... ...	.....		.....		.....		18,037			
Total ...		2,63,000		2,65,600		2,01,330		1,68,349	1,90,000	
Closing balance ...		42,890		40,290		75,330		65,890		
GRAND TOTAL ...		3,05,890		3,05,890		2,76,660		2,34,439		

Net increase in 1880-81, Rs. 61,670.

INCORPORATED LOCAL FUNDS—*continued.*

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	EXPLANATORY REMARKS.
INLAND LABOR TRANSPORT. [UNDER ACT VII (B.C.) OF 1873.]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance		1,18,735		—11,375		1,40,372		3,16,372		
Registration fees	29,344		30,000		51,667		34,867			Over-estimated this year.
Contractors' license fees	1,200		1,200		1,605		2,003			
Recruiters' license fees	8,928		[illegible]		12,256		8,944			Reduced by the Superintendent of Emigration.
Fees for licenses of inland steamers and native boats	4,741		4,741		4,329		.....			
Fines and miscellaneous	2,224		2,224		610		4,422			
Fees for use of debarkation depôts ...	1,050		1,304		1,350		6,473			
Rates under section 95 of Act VII (B.C.) of 1873	91,860		91,860		85,150		1,00,428			Increase expected in Sylhet, Nowgong, Durrung, and Luckimpore, and a first small item for Chittagong.
Recoveries for sick coolies treated in hospitals	3,053		3,653		.....		.....			A new entry for which there is a corresponding increase under diet of patients.
Total ...		1,43,000		1,44,000		1,56,067		1,57,136	1,50,000	
GRAND TOTAL ...		2,61,735		1,32,725		2,97,339		4,73,508		

Net decrease in 1880-81, Rs. 13,067.

INCORPORATED LOCAL FUNDS—*concluded.*

CHARGES.	Budget estimate, 1880-81.		Sanctioned grant, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.	EXPLANATORY REMARKS.
INLAND LABOR TRANSPORT. [UNDER ACT VII (B.C.) OF 1873.]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds	100		100		100		461			
Percentage of establishment for offices of account and control	.....		1,900		980		.....			The orders of Government of Bengal, Financial Department, No. 845T, dated 10th November 1879, are silent as to the levy of percentage from this fund.
Superintendent, Inspector of Laborers, and Medical Inspectors	24,476		24,476		20,850		21,082			Cachar Inspector not estimated this year; and allowance for Surgeons of Cachar and Kamroop under orders of Government of Bengal, No. 1339, dated 29th March 1879, and No. 9, dated 11th January 1879; also house allowance of Goalundo Superintendent transferred to this head from rents.
Personal Assistant	1,920*		1,920*		1,824		1,720			*Annual increment.
Clerks	8,968†		8,968†		8,724		} 11,462			†An additional clerk for Luckimpore sanctioned in letter from Government of Bengal, No. 3704, dated 8th November 1878, and Cachar not fully estimated this year.
Servants	2,638		2,638		2,170					
Temporary establishments	.....		.....		75		.....			
Fees to Medical Examiners	2,850		2,850		757		3,943			Allowance to medical officers under Rule 5, Part I of the rules passed by the Government of Bengal, under date 21st January 1874.
Office rent	1,036		1,036		1,748		} 9,827			House allowance of Superintendent at Goalundo transferred to the head of Superintendents and Inspectors.
Contingencies	7,047		7,047		4,141					Larger provision for remuneration to clerks for registering coolies under Resolution of Government of Bengal, dated 25th February 1879 (Circular No. 11).
Travelling allowances	3,500		3,500		3,500		1,622			
Service postage stamps	624		624		649		225			
Medical.										
Vaccinators	.....		.....		.....		102			
Native doctors	5,983		5,983		3,855		} 8,398			Increase for the new depôts in Maldah and Rungpore.
Compounders, dressers, and servants...	2,704		2,704		1,608					
Diet of patients	5,050		5,050		2,100		1,337			
Cost of country medicines	400		400		250		56			
Cost of Europe ditto	1,250		1,250		1,236		459			
Travelling allowance	.....		.....		.....		835			
Contingencies and miscellaneous ...	2,105		2,105		1,455		3,869			
Public Works.										
Steam Ferry Service to Dhubri ...	.....		65,000							
Original works	.....		.....		1,00,000		2,52,332			
Repairs	.....		.....		.....		10,786			
Petty construction and repairs... ...	2,980		2,980		935		6,756			
Total ...		74,000		1,40,000		1,56,977		3,34,773	1,70,000	
Closing balance ...		1,87,735		—8,175		1,40,362		1,38,735		
GRAND TOTAL ...		2,61,735		1,32,7[illegible]		2,97,339		4,73,508		

Net decrease in 1880-81, Rs. 82,977.

H. P.—Reg. No. 12045C—112—23-1-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH JANUARY 1880.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2049C, dated the 31st December 1879, submitting the estimates of receipts and expenditure of Incorporated Local Funds for 1880-81.

THE estimates now submitted by the Accountant-General comprise the transactions of four district funds, viz.—

(1) District Road Fund;
(2) Ditto Road Account;
(3) Ditto Post Fund;
(4) Government Estates Improvement Fund; and one general fund, namely,
(5) Inland Labour Transport Fund.

The last two funds were, under the orders of the Government of India on the estimates for 1879-80, amalgamated with the provincial service heads, but they have been kept "local" under the subsequent orders of the Comptroller-General. The Wards Rate Fund, which was one of the Incorporated Local Funds, has ceased to exist as a separate fund, the receipts being shown under "Provincial Rates" and the charges under "Administration."

2. The following table shows the Accountant-General's estimate for the coming year, compared with the actuals of 1878-79, and the sanctioned estimate of the current year:—

	Actuals, 1878-79.				Sanctioned Estimate, 1879-80.		Accountant-General's Estimate, 1880-81.	
	Opening balance, 1878-79.	Actual receipts, 1878-79.	Actual expenditure, 1878-79.	Closing balance, 1878-79.	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	19,85,392	37,49,017	35,39,970	21,95,339	34,60,828	37,43,739	34,15,000	36,28,000
Ditto Road Account	20,500	72,240	67,422	25,378	48,042	48,941	49,000	40,000
Ditto Post Fund ...	71,434	2,68,511	2,66,466	73,479	2,77,000	2,98,495	2,83,000	3,09,000
Estates Improvement Fund ...	65,907	1,68,533	1,68,549	65,890	1,95,753	2,01,330	2,55,000	2,63,000
Inland Labour Transport Fund ..	3,16,372	1,57,136	3,34,773	1,38,735	1,56,967	1,56,977	1,43,000	74,000
Total ...	24,59,605	44,16,336	43,77,180	24,98,521	41,38,590	44,49,482	41,45,000	35,14,000

3. *District Road Fund.*—A sum of Rs. 32,63,843 is entered under this head as the estimated receipts from cess on lands for 1880-81, against Rs. 33,25,549, the sanctioned estimate of the current year. The estimate of the current year includes sums that had afterwards to be transferred to credit of Public Works Cess. The road cess collections only are shown for next year. On the expenditure side a provision of Rs. 28,000 is made on account of percentage of establishment for offices of Account and Control against Rs. 644 of the current year. This is owing to the levy of one per cent. rate for such establishments sanctioned in Government order No. 845T, dated the 10th November 1879. The Accountant-General's estimates of receipts and expenditure under District Road Fund for 1880-81 are passed.

4. The estimate of the *District Road Account* has been passed by the Public Works Department, and the Lieutenant-Governor accepts it in this department.

5. *District Post Fund.*—The Accountant-General estimates the receipts of this fund for 1880-81 at Rs. 2,83,000 against Rs. 2,77,000, the sanctioned estimate of the current year. The increase is mainly due to the inclusion in this estimate for the first time of the peons' tullabana fees leviable under High

Court's circular No. 13, dated the 2nd April 1879. The increase of about Rs. 10,000 on the expenditure side is principally owing to the opening of new postal lines, and the increase of the pay of runners in some districts in consequence of the high prices of food. The Accountant-General's figures will stand.

6. *Estates Improvement Fund.*—The receipts are estimated at Rs. 2,55,000 against Rs. 1,95,753 for the current year, and the expenditure at Rs. 2,63,000 against Rs. 2,01,330, the sanctioned grant for 1879-80. The estimates have been passed by the Board of Revenue and are accepted so far as they go. But as this fund is now to be a local and not provincial fund, it should pay the contribution of one per cent. towards the cost of establishment in the offices of Account and Control. Adding Rs. 2,600 on this account to the estimate, the total expenditure will be Rs. 2,65,600.

7. *Inland Labour Transport Fund.*—The Accountant-General estimates the registration fees under this head for 1880-81 at Rs. 29,344 against Rs. 51,667, the estimate of the current year, and states that the receipts for 1879-80 were over-estimated. The actuals of 1878-79 amounted to Rs. 34,867. As the prospects of tea-planting are at present depressed, and much extension of cultivation is not to be looked for, a reduced estimate is necessary. Rs. 30,000 may be entered on this account. Contractors' license fees are put down at Rs. 1,200 against Rs. 1,605, the estimate of the current year. This figure is accepted. The estimate of fees for the use of debarkation depôts was fixed for the current year at Rs. 1,350. That figure, or say Rs. 1,394, may be entered for 1880-81. The estimates under the remaining sub-heads are accepted, and the total receipts will therefore stand at Rs. 1,44,000. The Accountant-General estimates the ordinary expenditure at Rs. 74,000, making no provision for original works, and no charge on account of percentage of establishment for offices of Account and Control. Now that this fund is, under the orders of the Government of India No. 1897, dated 5th November 1879, to be an Incorporated Local Fund, it should pay the ordinary charge of one per cent. on its disbursements, for establishments in the offices of Account and Control. Again, the Lieutenant-Governor has already sanctioned, in the General Department, various grants for works during 1879-80, aggregating Rs. 2,15,000 in addition to the lakh of rupees shown in the sanctioned estimate of the year as granted to Assam. It is anticipated that the actual expenditure of 1879-80 on account of works will be at least Rs. 2,50,000. This, if in other respects the figures of the sanctioned estimate are taken, will reduce the closing balance of that year to — Rs. 11,275. Rs. 65,000 must be provided in the estimate for 1880-81 on account of the Steam Ferry Service to Dhubri already sanctioned. These charges, and that for percentage for Accounts establishment, will raise the estimated expenditure to Rs. 1,40,900, and reduce the closing balance of 1880-81 to — Rs. 8,175.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Secretary to the Board of Revenue, and to the General, Revenue, and Public Works Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 107-110½.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 15th January 1880.

W. B.—Reg. No. 12046C.—112—23-1-80.

445.

PUBLIC WORKS DEPARTMENT.

INCORPORATED LOCAL FUNDS BUDGET-ESTIMATE

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1880-81.

CALCUTTA,
The 20th May 1880.

T. H. WICKES,
Asst. Secy. to Govt. of Bengal,
P. W. Dept.

T. A. G.—Reg. No. 10466J.—870—25-5-80.

CONTENTS.

	Page.
Budget-Estimate of Receipts from Incorporated Local Funds	1
Ditto of Expenditure from ditto	2—3
Details of Budget-Estimate of Expenditure—	
Part I.—Detail of Estimate for Original Works	4—7
„ II.— Ditto for Repairs	8—13
„ III.— Ditto for Establishment	14
„ IV.— Ditto for Tools and Plant	15

REVENUE.

BENGAL PROVINCE.

BUDGET-ESTIMATE OF RECEIPTS FROM INCORPORATED LOCAL FUNDS PUBLIC WORKS IN BENGAL FOR THE YEAR 1880-81.

BUDGET-ESTIMATE OF RECEIPTS THAT WILL BE REALIZED ON ACCOUNT OF INCORPORATED LOCAL FUNDS PUBLIC WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	By Public Works Officers.		By Civil Officers.		Total.	
	Budget-estimate, 1880-81.	Budget-estimate, 1879-80.	Budget-estimate, 1880-81.	Budget-estimate, 1879-80.	Budget-estimate 1880-81.	Budget-estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund Under Act X of 1871—						
Tolls on roads	.....	.....	.....	20,000	.....	20,000
District Road Accounts under Resolution No. 1009 of 23rd February 1872—						
Tolls on roads	.....	.....	.....	.....	.....	
Total Incorporated Local Funds ...	.....	.....	.....	20,000	.....	20,000

BENGAL PROVINCE.

BUDGET-ESTIMATE OF EXPENDITURE FROM INCORPORATED LOCAL FUNDS ON PUBLIC WORKS IN THE PROVINCE OF BENGAL FOR THE YEAR 1880-81.

ABSTRACT OF THE ESTIMATED CHARGES FROM INCORPORATED LOCAL FUNDS ON PUBLIC WORKS IN THE YEAR FROM 1ST APRIL 1880 TO 31ST MARCH 1881.

	Reference to detailed estimate.	By Public Works Officers.		By Civil Officers.		Total.	
		Budget-estimate, 1880-81.	Budget-estimate, 1879-80.	Budget-estimate, 1880-81.	Budget-estimate, 1879-80.	Budget-estimate, 1880-81.	Budget-estimate, 1879-80.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—							
Civil Buildings ...	.....	.....	.....	.....	3,890	.....	3,890
Communications ...	4 to 7	.....	.....	9,55,657	10,26,930	9,55,657	10,26,930
Miscellaneous Public Improvements ...	6 & 7	.....	.....	9,685	60,840	9,685	60,840
Total ...	.....	.....	.....	9,65,342	10,91,660	9,65,342	10,91,660
REPAIRS—							
Civil Buildings ...	.....	.....	.....	.....	4,756	.....	4,756
Communications ...	8 to 9	.....	.....	10,99,156	16,93,285	10,99,156	16,93,285
Miscellaneous Public Improvements ..	9 to 12	.....	.....	58,564	92,319	58,564	92,319
Total ...	.....	.....	.....	11,57,720	17,90,360	11,57,720	17,90,360
TOTAL WORKS AND REPAIRS—							
Civil Buildings ...	.....	.....	.....	.....	8,646	.....	8,646
Communications ...	.....	.....	.....	20,54,813	27,20,215	20,54,813	27,20,215
Miscellaneous Public Improvements ...	.....	.....	.....	68,249	1,53,159	68,249	1,53,159
Total ...	.....	.....	.....	21,23,062	28,82,020	21,23,062	28,82,020
Establishment ...	14	.....	10,000	4,98,251	5,83,302	4,98,251	5,93,302
Tools and Plant ...	15	.....	.....	47,687	63,678	47,687	63,678
GRAND TOTAL ...	.....	.....	10,000	26,69,000	35,29,000	26,69,000	35,39,000

449

BENGAL PROVINCE.

BUDGET-ESTIMATE OF EXPENDITURE FROM LOCAL FUNDS ON PUBLIC WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1880 TO 31st MARCH 1881.

Abstract of Grants assigned by Funds.

	Reference to detailed estimate	Funds to which the grants for 1880-81 are chargeable. Incorporated Local Funds. District Road Fund under Act X of 1871.	District Road Account under Resolution of 23rd February 1872.	Improvement Estates Fund.	Inland Labour Transport Fund.	Total Incorporated Local Funds.	Revised budget-estimate of 1879-80.
	Page.	Rs	Rs.	Rs.	Rs	Rs.	Rs.
By Public Works Officers—							
Original Works—							
Civil Buildings	.		.....	... .	. ...	.. ...	...
Communications	..	...	.. ..		. ..	.....	.. ...
Miscellaneous Public Improvements	.	..	.....	... .	.. ...	.. ...	.....
Total ..	.		.. ...	.....	.. .	.	... ...
Repairs—							
Civil Buildings	....	.. .	...	... .	... ..	... ..	...
Communications	.	.. ...	. ..	.....		.....	.. ..
Miscellaneous Public Improvements		....		. ..	.. .		...
Total ..	.. ..	..	..		..		... ..
Total Works and Repairs	.. .	..	... ..	.			....
Establishment	.. .			.	. ...		10,000
Tools and plant	.. ..	.. ..	. ..	..	... .		. .
Total Public Works Officers ...	... .			....		.	10,000
By Civil Officers—							
Original Works—							
Civil Buildings	.. .		. ...	.....	.. ..	.	3,890
Communications	4 to 7	9,42,315	13,218	124	.....	9,55,657	10,26,930
Miscellaneous Public Improvements ...	6 & 7		.. ..	9,685	.. .	9,685	60,840
Total ...	... .	9,42,315	13,218	9,809		9,65 342	10,91,660
Repairs—							
Civil Buildings	.....	.....	... ..	. ...	.....	... ..	4,756
Communications	8 to 9	10,80,575	16,954	1,627	.....	10,99,156	16,93,285
Miscellaneous Public Improvements	9 to 12	. ...	.....	58,564	.....	58,564	92,319
Total ...		10,80,575	16,954	60,191	.. .	11,57,720	17,90,360
Total works and repairs	.....	20,22,890	30,172	70,000	.....	21,23,062	28,82,020
Establishment	14	4,92,968	5,283	.....	.....	4,98,251	5,93,302
Tools and plant	15	47 342	345	.. .	.....	47,687	63,678
Total by Civil Officers .	.. ..	25,63,200	35,800	70,000	. ...	26,69,000	35,29,000
Grand Total by Civil and Public Works Officers—							
Original Works—							
Civil Buildings	.....	. ....	. ...	.....	.....	...	3,890
Communications	.. ...	9,42,315	13,218	124	.....	9,55,657	10,26,930
Miscellaneous Public Improvements	.. ...	.....	.....	9,685	.....	9,685	60,840
Total ..	.. ...	9,42,315.	13,218	9,809	.....	9,65,342	10,91,660
Repairs—							
Civil Buildings	.....		.. ..	.. ..	... ..	...	4,756
Communications	.....	10,80,575	16,954	1,627	.....	10,99,156	16,93,285
Miscellaneous Public Improvements	.....	. ...	..	53,564	. ...	58,564	92,319
Total ...		10,80,575	16,954	60,191	.....	11,57,720	17,90,360
Total works and repairs	.....	20,22 890	30,172	70,000	.....	21,23,062	28,82,020
Establishment	.....	4,92,968	5,283	.....	.....	4,98 251	5,93,302
Tools and plant	.....	47,342	345	...	.....	47,687	63,678
Grand Total ..	. ..	25,63,200	35,800	70,000	.. ...	26,69,000	35,29,000

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications.
				Constructing roads and bridges in the following districts:—
District roads...	Burdwan ...	24-Pergunnahs	1	24-Pergunnahs ... ...
		Nuddea ...	2	Nuddea ... ...
		Jessore ...	3	Jessore ... ...
		Burdwan ...	4	Burdwan .. ..
		Bankoora ...	5	Bankoora ... ...
		Beerbhoom ...	6	Beerbhoom ... ...
		Hooghly and Howrah ...	7	Hooghly and Howrah ... ...
	Darjeeling ...	Darjeeling ...	8	Darjeeling ... ...
	Dacca ...	Dacca ...	9	Dacca ... ...
		Furreedpore ...	10	Furreedpore ... ...
		Backergunge ..	11	Backergunge ... ...
		Mymensingh ..	12	Mymensingh ... ...
	Chittagong ...	Tipperah ...	13	Tipperah ... ...
		Chittagong ...	14	Chittagong ... ...
		Noakholly ...	15	Noakholly ... ...
	Julpigoree ...	Dinagepore ...	16	Dinagepore ... ...
		Julpigoree ...	17	Julpigoree ... ...
		Rungpore ...	18	Rungpore ... ...
	Rajshahye ...	Rajshahye ...	19	Rajshahye ... ...
		Bogra ...	20	Bogra ... .
		Pubna ...	21	Pubna ... ...
	Patna ...	Patna ...	22	Patna ... ...
		Gya ...	23	Gya ... ...
		Shahabad ...	24	Shahabad ... ...
		Mozufferpore...	25	Mozufferpore ... ...
		Durbhunga ...	26	Durbhunga ... ...
	Bhagulpore ...	Bhagulpore ...	27	Bhagulpore ... ...
		Monghyr ...	28	Monghyr ... ...
		Maldah ...	29	Maldah ... ...
		Purneah ...	30	Purneah ... ...
	Hazaribagh ...	Hazaribagh ...	31	Hazaribagh ... ...
		Manbhoom ...	32	Manbhoom ... ...
		Lohardugga ...	33	Lohardugga ... ...
	Cossye (Irrign.)	Midnapore ...	34	Midnapore ... ...
	Nuddea Rivers (Irrign.) ...	Moorshedabad	35	Moorshedabad ... ...
	Gunduk (Irrign.)	Sarun ...	36	Sarun ... ...
		Chumparun ...	37	Chumparun ... ...
	Mahanuddy (Irrign.) ...	Cuttack ...	38	Cuttack ... ...
		Pooree ...	39	Pooree ... ...
	Brahmini-Byturni (Irrign.)	Balasore ...	40	Balasore ... ...
	Hazaribagh ...	Singbhoom ...	41	Singbhoom ... ...
	Bhagulpore ...	Sonthal Pergunnahs.	42	Sonthal Pergunnahs ... ...
	Chittagong ...	Chittagong Hill Tracts.	43	Chittagong Hill Tracts ... ...
				Carried over ...

PROVINCE.

I.

WORKS (INCORPORATED LOCAL FUNDS) FOR THE YEAR 1880-81.

Amount of Estimate.	Outlay.		Grant, 1880-81.		Remarks and References.	Name of Fund to which Grant for 1880-81 is debitable.	
	Actuals to end of 1878-79.	Probable during 1879-80.	For expenditure by Public Works Officers.	For expenditure by Civil Officers.		Fund.	Amount.
Rs.	Rs.	Rs.	Rs.	Rs.			
943	.....	.....	.....	943	.....	District Road Fund under Act X of 1871.	
5,645	.....	.....	.....	5,645	.....		
17,669	.....	.....	.....	17,669	.....		
22,415	.....	.....	.....	22,415	.....		
8,400	.....	.....	.....	8,400			
13,345	.....	.....	.....	13,345	.....		
11,869	.....	.....	.....	11,869	.....		
160	.....	.....	.....	160	.....		
49,487	.....	.....	.....	49,487	.....		
32,577	.....	.....	.....	32,577	.....		
73,308	.....	.....	.....	73,308	.....		
55,623	.....	.....	.....	55,623	.....		
28,665	.....	.....	.....	28,665	.....		
5,984	.....	.....	.....	5,984	.....		
11,575	.....	.....	.....	11,575	.....		
19,833	.....	.....	.....	19,833	.....		
39,555	.....	.....	.....	39,555	.....		
55,657	.....	.....	.....	55,657	.....		
32,521	.....	.....	.....	32,521	.....		
1,905	.....	.....	.....	1,905	.....		
31,244	.....	.....	.....	31,244	.....		
17,972	.....	.....	.....	17,972	.....		
25,084	.....	.....	.....	25,084	.....		
56,853	.....	.....	.....	56,853	.....		
93,471	.....	.....	.....	93,471	.....		
627	.....	.....	.....	627	.....		
8,739	.....	.....	.....	8,739	.....		
46,709	.....	.....	.....	46,709	.....		
19,091	.....	.....	.....	19,091	.....		
46,083	.....	.....	.....	46,083	.....		
2,084	.....	.....	.....	2,084	.....		
13,336	.....	.....	.....	13,336	.....		
5,408	.....	.....	.....	5,408	.....		
33,859	.....	.....	.....	33,859	.....		
4,398	.....	.....	.....	4,398	.....	District Road Account under Resolution of 23rd February 1872.	
19,609	.....	.....	.....	19,609	.....		
9,583	.....	.....	.....	9,583	.....		
4,723	.....	.....	.....	4,723	.....		
13,215	.....	.....	.....	13,215	.....		
3,091	.....	.....	.....	3,091	.....		
1,425	.....	.....	.....	1,425	.....		
6,120	.....	.....	.....	6,120	.....		
5,673	.....	.....	.....	5,673	.....		
.....	.....	.....	.....	9,55,533			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL

Head of Classification.	Division	Locality.	Item No.	Project and Work.
				Communications—*concluded.*
				Brought forward ...
District roads—*concluded.*	Brahmini-Byturni (Irrign.)	Ungool ...	44	Constructing two culverts on the Poonagurh and Turkipara road ...
			45	Watering trees on the road ... ...
			46	Cutting jungle near Matlea ... ...
				Total Communications ...
				Miscellaneous Public Improvements.
Sewage and Drainage ...	Chittagong ...	Noakholly ...	47	Erecting a bund across a khal ... ...
	Nuddea Rivers (Irrign.)	Moorshedabad	48	Cutting a channel to drain beel Doomkhal, in thana Dewan Serai, in Jungypore sub-division...
Water-supply...	Bhagulpore ...	Purneah ...	49	Sinking four new wells at khas mehals Bagmara, Khopakatter, Nadanpoor, and Sousa Bishenpoor.
	Chittagong ...	Chittagong ...	50	Extending Kootubdia embankment ...
			51	Providing for miscellaneous and unforeseen charges ... ...
		Noakholly ...	52	Digging three tanks ... ...
		Tipperah ...	53	Constructing bridges, clearing jungles, and excavating tanks ... ...
	Dacca ...	Backergunge	54	Excavating tank in Dholi Gour Nagar estate, No. 5271 ... ...
			55	Ditto ditto, No. 5272 ... ...
			56	Ditto in Hossanuddeen estate ...
			57	Ditto „ Chur Haloon ... ...
			58	Ditto „ Abad Khapda Bhanga ...
			59	Ditto „ Nishanberia ... ..
	Julpigoree ...	Julpigoree ...	60	Sinking wells in places where no water is procurable ... ...
	Burdwan ...	Nuddea ...	61	Excavating tank in Government estate Bilmadia, in Meherpoor sub-division ... ...
		Jessore ...	62	Ditto in Government estate Shunkurpossa
	Orissa ...	Bankee ...	63	Ditto a reservoir ... ...
Miscellaneous...	Rajshahye ...	Pubna ...	64	Cutting jungle ... ...
	Bhagulpore ...	Maldah ...	65	Masonry boundary pillars in khas mehals ...
				Total Miscellaneous Public Improvements...

ABSTRACT OF THE GRANTS

Civil Buildings ...	...
Communications ...	...
Miscellaneous Public Improvements	
Total ...	

PROVINCE.

I—concluded.

WORKS (INCORPORATED LOCAL FUNDS) FOR THE YEAR 1880-81—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1880-81.		Remarks and References.	Name of Fund to which Grant for 1880-81 is debitable.	
	Actuals to end of 1878-79.	Probable during 1879-80.	For expenditure by Public Works Officers.	For expenture by Civil Officers.		Fund.	Amount.
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.
.....	.....	.....	.....	9,55,533			
80	.....	.....	.....	80	.....	Estates Improvement Fund.	
24	.....	.....	.....	24	.....		
20	.....	.....	.....	20	.....		
.....	.....	.....	.....	9,55,657			
53	.....	.....	.....	53	.....	Estates Improvement Fund.	
61	.....	.....	.....	61	.....		
19	.....	.....	.....	19	.....		
1,000	.....	.....	.....	1,000	.....		
2,000	.....	.....	.....	2,000	.....		
1,500	.....	.....	.....	1,500	.....		
375	.....	.....	.....	375	.....		
500	.....	.....	.....	500	.....		
600	.....	.....	.....	600	.....		
500	.....	.....	.....	500	.....		
600	.....	.....	.....	600	.....		
500	.....	.....	.....	500	.....		
500	.....	.....	.....	500	.....		
600	.....	.....	.....	600	.....		
383	.....	.....	.....	383	.....		
250	.....	.....	.....	181	.....		
100	.....	.....	.....	100	.....		
500	.....	.....	.....	118			
95	.....	.....	.....	95			
.....	.....	.....	.....	9,685			

PROVIDED ABOVE.

By Public Works Officers.	By Civil Officers.	Total.
Rs.	Rs.	Rs.
.....	.....	.....
.....	9,55,657	9,55,657
.....	9,685	9,685
.....	9,65,342	9,65,342

BENGAL PROVINCE.

PART II.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM INCORPORATED LOCAL FUNDS FOR THE YEAR 1880-81.

Head of Classification.	Division.	Locality.		Estimate, 1880-81. By Public Works Officers.	Estimate, 1880-81. By Civil Officers.	Estimate, 1879-80. By Public Works Officers.	Estimate, 1879-80. By Civil Officers.	Fund to which Grant for 1880-81 is chargeable. Fund.	Amount.
				Rs.	Rs.	Rs.	Rs.		Rs.
			COMMUNICATIONS.						
			Repairs to roads and bridges in the following districts :—						
District roads.	Burdwan	24-Pergunnahs.	24-Pergunnahs ...	.....	64,053	.....	1,40,963	District Road Fund under Act X of 1871.	
		Nuddea ...	Nuddea ...	.....	33,120	.....	75,951		
		Jessore ...	Jessore ...	.....	49,128	...	64,135		
		Burdwan	Burdwan ...	.....	77,269	.....	84,782		
		Bankoora	Bankoora ...	.....	7,187	.....	9,857		
		Beerbhoom	Beerbhoom ...	.....	8,464	.....	51,813		
		Hooghly & Howrah.	Hooghly and Howrah ...	.....	54,095	.....	67,049		
	Darjeeling	Darjeeling	Darjeeling ...	.....	2,599	.....	10,601		
	Dacca ...	Dacca ...	Dacca ...	.....	17,251	.....	17,439		
		Furreedpore.	Furreedpore ...	.....	23,423	.....	54,669		
		Backergunge.	Backergunge ...	.....	24,876	.....	16,134		
		Mymensingh.	Mymensingh ...	.....	32,337	.....	16,460		
	Chittagong	Tipperah	Tipperah ...	.....	13,179	.....	32,673		
		Chittagong	Chittagong ...	.....	10,881	.....	33,939		
		Noakholly	Noakholly ...	.....	13,349	.....	20,832		
			Repairs to roads and bridges in the following districts :—						
	Julpigoree	Dinagepore	Dinagepore ...	.....	27,684	.....	40,557		
		Julpigoree	Julpigoree ...	.....	1,859	.....	13,296		
		Rungpore	Rungpore ...	.....	46,968	.....	77,750		
	Rajshahye	Rajshahye	Rajshahye ...	.....	19,436	.....	29,812		
		Bogra ...	Bogra ...	.....	9,939	.....	20,467		
		Pubna ...	Pubna ...	.....	11,397	.....	11,489		
	Patna ...	Patna ...	Patna ...	.....	18,844	.....	36,755		
		Gya ...	Gya ...	.....	26,491	.....	44,155		
		Shahabad	Shahabad ...	.....	42,941	.....	65,114		
		Mozufferpore.	Mozufferpore ...	.....	87,712	.....	87,756		
		Durbhunga	Durbhunga ...	.....	37,124	.....	77,736		
	Bhagulpore	Bhagulpore	Bhagulpore ...	.....	22,411	.....	46,142		
		Monghyr	Monghyr ...	.....	51,860	.....	51,477		
		Maldah ...	Maldah ...	.....	15,285	.....	16,623		
		Purneah	Purneah ...	.....	27,329	.....	39,620		
	Hazaribagh	Hazaribagh	Hazaribagh ...	.....	6,844	.....	20,738		
		Manbhoom	Manbhoom ...	.....	3,880	.....	13,097		
		Lohardugga.	Lohardugga ...	.....	6,812	.....	22,293		
	Nuddea Rivers (Irrign.)	Moorshedabad.	Moorshedabad ...	.....	55,220	.....	56,228		
	Cossye (Irrign.)	Midnapore	Midnapore ...	.....	47,151	.....	72,371		
			Carried over ...	.....	9,98,398	.....	15,40,773		

BENGAL PROVINCE.

PART II.—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM INCORPORATED LOCAL FUNDS FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality.		Estimate, 1880-81. By Public Works Officers.	Estimate, 1880-81. By Civil Officers.	Estimate, 1879-80. By Public Works Officers.	Estimate, 1879-80. By Civil Officers.	Fund to which Grant for 1880-81 is chargeable. Fund.	Amount.
			Communications—*continued.*	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ...	.....	9,98,398	.....	15,40,773	District Road Fund under Act X of 1871.	
District roads—*concld.*	Gunduk (Irrign.)	Sarun ...	Sarun ...	.....	23,693	.....	43,135		
		Chumparun	Chumparun ...	.....	24,863	.....	33,100		
	Mahanuddy (Irrign.)	Cuttack ...	Cuttack ...	.....	17,975	.....	25,109		
		Pooree ...	Pooree ...	.....	2,697	.....	7,336		
	Brahmini-Byturni (Irrign.)	Balasore	Balasore ...	.....	12,949	.....	15,891		
	Chittagong	Chittagong Hill Tracts.	Chittagong Hill Tracts ...	.....	944	.....	2,608	Dis. Road Acct. under Resn. of 23rd Feb. '72.	
	Bhagulpore	Sonthal Pergunnahs	Sonthal Pergunnahs ...	.....	8,935	.....	10,799		
	Hazaribagh	Singbhoom	Singbhoom ...	.....	7,075	.....	7,424		
	Burdwan...	24-Pergunnahs.	Roads in Government estates at Diamond Harbour	.....	100	.....	.....	Estates Improvement Fund.	
	Patna ...	Mozufferpore.	Roads, &c. ...	.....	62	.....	.....		
	Dacca ...	Mymensingh.	Roads, drains, and culverts ...	.....	261	.....	.....		
	Rajshahye	Rajshahye	Contribution to Bauleah Municipality for repairs of roads, &c. ...	.....	35	.....	.....		
			Ditto for clearing jungles ...	.....	15	.....	.....		
Village roads.	Burdwan	Hooghly	Repairing village roads in Pearapore.	.....	154	.....	.....		
Accommodation for travellers.	Julpigoree	Julpigoree	Staging bungalow...	.....	1,000	.....	.....		
			Other repairs of 1879-80 not detailed ...	.....	.....	.....	7,110		
			Total Communications	.....	10,99,156	.....	16,93,285		
			Mis. Pub. Impts.						
Markets ...	Patna ...	Shahabad	Repairing ahars, &c.	.....	629	.....	648	Estates Improvement Fund.	
Sewage and Drainage	Burdwan	24-Pergunnahs.	Cross-dams in Government estate at Diamond Harbour	.....	200	.....	.....		
Water-supply.	...	Burdwan	Clearing Government tank called Banborakhan at Selimabad ...	.....	24	.....	.....		
			Carried over ...	.....	853	.....	648		

BENGAL PROVINCE.

PART II.—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM INCORPORATED LOCAL FUNDS FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality.		Estimate, 1880-81. By Public Works Officers.	Estimate, 1880-81. By Civil Officers.	Estimate, 1879-80. By Public Works Officers.	Estimate, 1879-80. By Civil Officers.	Fund to which Grant for 1880-81 is chargeable. Fund.	Amount.
			Mis. Pub. Impts.—*continued.*	Rs.	Rs.	Rs	Rs.		Rs.
			Brought forward ...	.....	853	.....	648		
Water-supply—*concld.*	Chittagong	Chittagong	Repairing Kootabdia embankments	.....	2,000	.....	.....	Estates Improvement Fund.	
			Ditto Banskhali ditto	.....	2,000	.....	.....		
			Repairing Gurdomnara embankments	.....	200	.....	.....		
			Ditto Sarenga ditto	.....	200	.....	.....		
			Ditto Shohera and Poorapara ditto ...	.....	200	.....	.....		
			Ditto Buranchera Ditto ...	.....	100	.....	.....		
			Providing for unforeseen changes	.....	2,021	.....	.....		
		Noakholly	Repairing a tank ...	.....	80	.....	.....		
			Re-excavating a tank	.....	450	.....	.....		
	Patna ...	Patna ...	Repairing wells, &c.	.....	354	.....	.....		
	Bhagulpore	Doomka	Repairing bunds and planting trees ...	.....	2,951	.....	2,087		
		Monghyr	Deepening two tanks in the fort ...	.....	400	.....	.....		
	Hazaribagh.	Singbhoom	Re-excavating Government Kolbari reservoirs and tanks	.....	227	.....	227		
	Nuddea Rivers (Irrign.)	Moorshedabad.	Clearing tanks and improving the condition of Government Estates Rajharopoor, Dhannee, and Mamgram, in Lallbag and Jungypoor sub-divisions	.....	121	.....	.....		
	Brahmini-Byturni (Irrign.)	Ungool ...	Clearing Denbhund reservoir ...	.....	500	.....	.....		
		Bankee ...	Ditto three reservoirs	.....	300	.....	.....		
			Repairing bund damaged by flood	.....	200	.....	.....		
	Mahanuddy (Irrign.)	Pooree ...	Repairing bunds, &c.	.....	731	.....	.....		
Miscellaneous.	Julpigoree	Julpigoree	Rearing plants, and wages of a mali	.....	150	.....	150		
			Planting trees on Jupesh Mela ground	.....	50	.....	.....		
			Other miscellaneous improvements ...	.....	144	.....	.....		
	Burdwan	24-Pergunnahs.	Repairing boundary pillars in Punchannogram	.....	448	.....	.....		
	Dacca ...	Backergunge.	Miscellaneous improvements in Tuskali estate ...	.....	602	.....	.....		
			Ditto in Joynagore estate	.....	100	.....	.....		
			Carried over ...	.....	15,382	.....	3,112		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM INCORPORATED LOCAL FUNDS FOR THE YEAR 1880-81—*continued.*

Head of Classification.	Division.	Locality.		Estimate, 1880-81. By Public Works Officers.	Estimate, 1880-81. By Civil Officers.	Estimate, 1879-80. By Public Works Officers.	Estimate, 1879-80. By Civil Officers.	Fund to which Grant for 1880-81 is chargeable. Fund.	Amount.
			Mis. Pub. Impts.—*continued.*	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward...	.....	15,382	.....	3,112		
Miscellaneous—*contd.*	Bhagulpore	Monghyr	Planting trees around the fort Glacis	.....	11	.....	.....	Estates Improvement Fund.	
	Patna ...	Gya ...	Improvements to Government estates	.....	165	.....	.....		
		Durbhunga	Ditto ...	.....	3	.....	3		
	Rajshahye	Bogra ...	Ditto ...	.....	195	.....	.....		
	Julpigoree	Rungpore	Ditto ...	.....	11	.....	.....		
	Darjeeling	Darjeeling	Ditto ...	.....	279	.....	164		
	Hazaribagh.	Hazaribagh.	Ditto ...	.....	333	.....	.....		
		Lohardugga.	Ditto ...	.....	64	.....	.....		
	Dacca ...	Dacca ...	Ditto ...	.....	259	.....	.....		
		Furreedpore.	Ditto ...	.....	299	.....	.....		
	Cossye (Irrign.)	Midnapore	Ditto ...	.....	1,324	.....	.....		
	Brahmini-Byturni (Irrign.)	Ungool ...	Improvements to the garden attached to the tehsil office	.....	40	.....	40		
			Contribution to District Road Fund for repairs to works in connection with the improvement of Government estates in the following districts:—						
	Burdwan..	Nuddea...	Nuddea ...	.....	574	.....	669		
		Jessore ..	Jessore ...	.....	544	.....	506		
		24-Pergunnahs.	24-Pergunnahs ...	.....	2,044	.....	.....		
		Burdwan..	Burdwan	.....	71	.....	75		
		Beerbhoom	Beerbhoom ...	.....	4	.....	4		
		Hooghly..	Hooghly	.....	460	.....	430		
	Darjeeling	Darjeeling	Darjeeling ...	.....	1,196	.....	1,091		
	Chittagong	Chittagong	Chittagong ...	.....	1,215	.....	1,021		
		Noakholly	Noakholly ...	.....	1,388	.....	1,021		
		Tipperah	Tipperah ...	.....	1,124	.....	1,111		
	Dacca ...	Dacca ...	Dacca ...	.....	777	.....	625		
		Backergunge.	Backergunge ...	.....	6,003	.....	898		
		Furreedpore.	Furreedpore ...	.....	898	.....	.....		
		Mymensingh.	Mymensingh ...	.....	784	.....	781		
	Rajshahye	Rajshahye	Rajshahye ...	.....	150	.....	135		
		Pubna ...	Pubna ...	.....	353	.....	340		
		Bogra ...	Bogra ...	.....	584	.....	478		
			Carried over ...	.....	36,534	.....	12,504		

BENGAL PROVINCE.

PART II—concluded.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM INCORPORATED LOCAL FUNDS FOR THE YEAR 1880-81—*concluded.*

Head of Classification.	Division.	Locality.		Estimate, 1880-81. By Public Works Officers.	Estimate, 1880-81. By Civil Officers.	Estimate, 1879-80. By Public Works Officers.	Estimate, 1879-80. By Civil Officers.	Fund to which Grant for 1880-81 is chargeable. Fund.	Amount.
			Mis. Pub. Impts.—*concluded.*	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward...	.....	36,534	.....	12,504		
Miscellaneous—*concld.*	Julpigoree	Rungpore	Rungpore ...	.....	32	.....	36	Estates Improvement Fund.	
		Julpigoree	Julpigoree ...	.....	5,832	.....	.....		
	Patna ...	Patna ...	Patna ...	.....	1,062	.....	866		
		Gya ...	Gya ...	.....	495	.....	262		
		Shahabad	Shahabad ...	.....	1,886	.....	1,943		
		Mozufferpore.	Mozufferpore ...	.....	181	.....	243		
		Durbhunga	Durbhunga ...	.....	8	.....	9		
	Bhagulpore	Monghyr..	Monghyr	.....	1,233	.....	1,429		
		Purneah..	Purneah	.....	57	.....	35		
		Maldah...	Maldah	.....	284	.....	220		
	Hazaribagh	Hazaribagh	Hazaribagh ...	.....	998	.....	1,098		
		Lohardugga.	Lohardugga ...	.....	192	.....	525		
		Singbhoom	Singbhoom ...	.....	681	.....	681		
	Cossye (Irrign.)	Midnapore	Midnapore ...	.....	4,274	.....	4,014		
	Nuddea Rivers (Irrign.)	Moorshedabad.	Moorshedabad ...	.....	546	.....	582		
	Mahanuddy (Irrign.)	Cuttack...	Cuttack ...	.....	4	.....	3		
		Pooree ...	Pooree ...	.....	2,192	.....	2,192		
	Brahmini-Byturni (Irrign.)	Balasore ..	Balasore ...	.....	335	.....	310		
		Ungool ...	Ungool ...	.....	1,525	.....	.....		
	Mahanuddy (Irrign.)	Cuttack ...	Contribution to Cuttack Municipality for miscellaneous works of improvement ...	.....	213	.....	209		
			Other repairs of 1879-80 not detailed ...	.....	.....	.....	65,158		
			Total Mis. Pub. Impts. ...	.....	58,564	.....	92,319		

BENGAL PROVINCE.

ABSTRACT OF THE GRANTS PROVIDED ABOVE.

	By Public Works Officers.	By Civil Officers.	Total.
	Rs.	Rs.	Rs.
CIVIL BUILDINGS	.....	.....	.....
COMMUNICATIONS	.....	10,99,156	10,99,156
MISCELLANEOUS PUBLIC IMPROVEMENTS ...	.....	58,564	58,564
Total ...	.....	11,57,720	11,57,720

BENGAL PROVINCE.

PART III.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS FOR 1880-81.

Particulars.	Estimate, 1880-81.			Estimate, 1879-80.
	Contribution to P. W. Dept. for services of Provincial Public Works Establishments.	For Establishments required by Civil Officers.	Total.	
	Rs.	Rs.	Rs.	Rs.
Establishments of District Road Committees under Act X of 1871	.....	4,92,968	4,92,968	5,85,968
Ditto ditto under Resolution No. 1009 of 23rd February 1872	.....	5,283	5,283	7,334
Total ...	.....	4,98,251	4,98,251	5,93,302

BENGAL PROVINCE.

PART IV.

DETAIL OF THE BUDGET-ESTIMATE OF TOOLS AND PLANT FOR THE YEAR 1880-81.

	Estimate, 1880-81.	Estimate, 1879-80.
	Rs.	Rs.
Tools and Plant required for use on District Roads and Works under Act X of 1871	47,342	62,878
Ditto ditto under Resolution No. 1009 of 23rd February 1872	345	800
Total ...	47,687	63,678

No. 457A.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works (Local Accounts) Department, under date the 20th May 1880.

LOCAL (INCORPORATED) FUNDS PUBLIC WORKS ANNUAL ESTIMATE FOR 1880-81.

READ—

Letter from this Department, No. 1099A of the 6th October 1879, to the Accountant-General, Bengal, forwarding an estimate showing the probable receipts and expenditure from the District Road Fund and District Road Accounts for the Financial year 1880-81.

Read—

Letter from the Accountant-General of Bengal, No. 885C of the 25th November 1879, forwarding detailed estimate of expenditure for public works under the Estates Improvement Fund and the Inland Labour Transport Fund for the Financial year 1880-81.

Read—

Resolution of the Financial Department, dated the 15th January 1880, sanctioning the budget estimate of receipts and expenditure from Incorporated Local the Funds for the Financial year 1880-81.

Read—

Letter from the Accountant-General, Bengal, No. 37C of the 10th April 1880, intimating that, under recent instructions from the Comptroller-General, the amount chargeable to Incorporated Local Funds during 1880-81 should be Rs. 26,69,000, and not Rs. 26,85,528 as advised before.

RESOLUTION.—The annual estimates for Public Works for both Incorporated and Excluded Local Funds have hitherto been issued from this Department in one budget estimate, but owing to the separation of the two funds from 1879-80, and to the exclusion of the Excluded Local Funds from the general accounts of the Empire, it has been decided to frame them and issue them separately.

2. The amounts estimated as the probable expenditure on Public Works from Incorporated Local Funds are as follow :—

	Rs.
District Road Fund under Act X of 1871	25,63,200
District Road Account under Resolution No. 1009 of 23rd February 1872	35,800
Estates Improvement Fund	70,000
Inland Labour Transport Fund	.....
Total ...	26,69,000

3. The above total of Rs. 26,69,000 is divided amongst the following budget heads :—

	Rs.
Original Works	9,65,342
Repairs	11,57,720
Establishment	4,98,251
Tools and Plant	47,687
Total ...	26,69,000

ORIGINAL WORKS.

4. The grant for Original Works is made up as follows :—

	Rs.
Civil Buildings	.....
Communications	9,55,657
Miscellaneous Public Improvements	9,685
Total ...	9,65,342

The whole of the above sum will be expended by civil officers.

REPAIRS.

5. The grant for Repairs amounts to Rs. 11,57,720, the whole of which will be expended by civil officers. The outlay will be incurred under the following heads :—

	Rs.
Civil Buildings	.....
Communications	10,99,156
Miscellaneous Public Improvements	58,564
Total ...	11,57,720

6. The entries regarding the District Road Funds and District Road Accounts in the several parts of the budget estimate are for the official year, and are made for financial purposes only ; District Officers and Committees and others connected with district works should therefore clearly understand that these entries do not affect their operations, which must be carried on in accordance with the budget estimates prepared under Act X (B.C.) of 1871, and under Resolution in this Department No. 1009 of the 23rd February 1872.

ESTABLISHMENT.

7. The amount of the contribution payable to this Department for the services of the Public Works Establishment, which has hitherto been shown in the Public Works budget, has this year been entered in the civil budget estimate under the adjusting head " Contribution from Local to Provincial."

8. The estimated expenditure on works and repairs connected with the Zemindary Dâk Fund (one of the funds under the Incorporated Local Funds) has not been included in this Department Local Fund Budget for the Financial year 1880-81 as heretofore, as it has been decided that the outlay on this service should be charged against the head " Post Office."

ORDER.—Ordered that a copy of this Resolution and of the budget estimate referred to be forwarded to all Commissioners of Divisions and Superintending Engineers of Public Works Circles in Bengal for information and guidance.

Ordered also that a copy of this Resolution and of the budget estimate referred to be forwarded to the Examiner of Public Works Accounts, Bengal, and to the Accountant-General, Bengal, for information and guidance.

Ordered also that a copy of the above Resolution and of the budget estimate referred to be forwarded to the Judicial, General, Revenue, and Financial Departments of this Government, and to the Irrigation Branch of this Department, for information.

Ordered also that a copy of this Resolution and of such parts of the budget estimate referred to as are noted on the margin be forwarded to the Government of India, Public Works Department, for information, in continuation of this office letter No. 1383A of the 16th December 1879 with which the manuscript copies of the parts of the budget estimate referred to above were submitted.

Budget estimate of receipts from Incorporated Local Funds Public Works for 1880-81.
Budget estimate of expenditure from Incorporated Local Funds on Public Works by Public Works and Civil officers for 1880-81.
Abstract of grants assigned by funds
Part III, being detail of the budget estimate for establishment.

By order of the Lieutenant-Governor of Bengal,

T. H. WICKES,

Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

C. E. G.—Reg. No. 12879C—360—22-5-80.

465

No. 1417.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Accounts and Finance

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Fort William, the 25th March 1880.

SIR,

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of Bengal for the year 1880-81, and, in reply, to communicate the following orders :—

I.—Land Revenue.

25.—Stationery and Printing.

29.—Superannuations.

The slight differences in these heads are due to the rounding of figures.

IV.—Excise.

X.—Stamps.

22.—Education.

XI.—Registration.

24.—Medical.

These estimates have been settled on a consideration of the accounts of previous years.

V & 7.—Assessed Taxes.

The reduction in the estimate of Revenue under this head is due to the proposed exemption of all incomes below Rs. 500 from the License Tax. There will be a corresponding saving in costs of collection.

VI & 8.— Provincial Rates.

A deduction of Rs. 1,62,000, being the charge for the management of Government estates, has been made from both sides of the account to avoid a double entry; and a sum of Rs. 2,000 has been added to the Expenditure side in order to round the figures to even thousands.

VII.—Customs.

The reduction here is due to the abolition of the duties on indigo and lac, and to the revision of the Customs Tariff.

VIII & 10.—Salt.

The estimate of revenue under this head was at first raised from Rs. 2,39,18,000 to Rs. 2,43,54,000, with reference to the past year's accounts, and to this latter sum Rs. 14,00,000 was afterwards added by transfer from Bombay, being the duty on the exports of salt in bond. From the total of Rs. 2,57,54,000 thus arrived at, a sum of Rs. 2,000 has been deducted in order to

466.

round the totals to even thousands. On the Charge side the sum of Rs. 1,20,000, being the Imperial charge for Preventive Establishments, has been transferred to the Inland Customs Department.

IX & 11.—Opium.

The estimate of opium revenue has been settled with reference to the whole net revenue under this head, expected by the Government of India. By Resolution No. 664, dated 9th February 1880, the standing estimate of opium expenditure has been fixed at Rs. 2,16,000, of which Rs. 25,000 has been provided elsewhere.

XXIV & 30.— Miscellaneous.

Receipts and charges on account of Staging Bungalows, which were hitherto shown under "Public Works," have been transferred to these heads.

XXV & 31.—Railways.

These estimates have been settled in consultation with the Public Works Department.

2.—Interest.

Rs. 4,000 more has been provided under this head to meet the increased charge for interest on Savings Banks deposits.

18.—Minor Departments.

The sum of Rs. 50,000 originally provided here for a Cinchona Factory in Calcutta, has been transferred to "Public Works."

27.—Allowances.

The reduction of the estimate under this head is due to the new arrangements for the Nizamat.

XXX.—Gain by Exchange.

17.—Administration.

23.—Ecclesiastical.

The figures, finally reported by the Accountant-General, have been adopted under these heads.

The special contribution of 20 lakhs, which the Governor General in Council has resolved to levy in equal amounts in two years, is shown separately as a charge in the Provincial Accounts, and not deducted from the Provincial allotment.

In consequence of these alterations, the deficit of Rs. 7,28,000 in the Provincial and Local Accounts is changed to a surplus of Rs. 10,47,000.

A Statement showing the latest local figures, and those adopted by the Government of India, is forwarded herewith.

I have the honor to be,

SIR,

Your most obedient Servant,

S. JACOB,

Offg. Under-Secy. to the Govt. of India.

Copy of this letter and of the Statement forwarded to the Comptroller-General and the Accountant-General, Bengal.

RECEIPTS.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	...	57,37,000	26,41,000	83,78,000	...	52,49,000	25,65,000	78,14,000	...	5,64,000
I.—Land Revenue ...	3,72,64,000	...	96,000	3,73,60,000	3,72,65,000	...	96,000	3,73,61,000	1,000	...
III.—Forest	5,70,000	...	...	5,70,000	5,70,000	...	...	5,70,000	...	...
IV.—Excise	...	69,00,000	...	69,00,000	...	70,30,000	...	70,30,000	1,30,000	...
V.—Assessed Taxes ...	21,75,000	3,25,000	...	25,00,000	11,50,000	3,50,000	...	15,00,000	...	10,00,000
VI.—Provincial Rates ...	...	33,77,000	37,41,000	71,18,000	...	33,77,000	35,79,000	69,56,000	...	1,62,000
VII.—Customs ...	90,54,000	63,000	...	91,17,000	83,87,000	63,000	...	84,50,000	...	6,67,000
VIII.—Salt	2,38,00,000	1,18,000	...	2,39,18,000	2,56,34,000	1,18,000	...	2,57,52,000	18,34,000	...
IX.—Opium	5,98,18,000	...	...	5,98,18,000	6,12,35,000	...	...	6,12,35,000	14,17,000	...
X.—Stamps	...	1,11,00,000	...	1,11,00,000	...	1,15,00,000	...	1,15,00,000	4,00,000	...
XI.—Registration ...	...	11,00,000	...	11,00,000	...	10,50,000	...	10,50,000	...	50,000
XIII—Post Office ...	...	...	4,000	4,000	...	...	4,000	4,000	...	...
XV.—Minor Departments...	...	1,59,000	1,43,000	3,02,000	...	1,59,000	1,43,000	3,02,000	...	...
XVI.—Law and Justice ...	...	19,81,000	...	19,81,000	...	19,81,000	...	19,81,000	...	...
XVII.—Police	...	4,57,000	...	4,57,000	...	4,57,000	...	4,57,000	...	...
XVIII.—Marine	...	11,73,000	...	11,73,000	...	11,73,000	...	11,73,000	...	...
XIX.—Education ...	..	4,52,000	...	4,52,000	...	4,52,000	...	4,52,000	...	...
XX.—Medical... ...	...	1,63,000	...	1,63,000	...	1,63,000	...	1,63,000	...	...
XXI.—Stationery and Printing ...	...	94,000	...	94,000	...	94,000	...	94,000	...	...
XXII.—Interest... ...	7,54,000	15,000	...	7,69,000	7,54,000	15,000	...	7,69,000	...	...
XXIII.—Superannuations ...	82,000	...	...	82,000	82,000	...	...	82,000	...	...
XXIV.—Miscellaneous ...	55,000	8,35,000	1,07,000	9,97,000	55,000	8,46,000	1,07,000	10,08,000	11,000	...
XXV.—Railways ...	.	27,00,000	...	27,00,000	...	27,25,000	...	27,25,000	25,000	...
XXVI.—Irrigation and Navigation	7,000	18,55,000	9,000	18,71,000	7,000	18,55,000	9,000	18,71,000	...	...
XXVII.—Other Public Works...	14,000	6,56,000	...	6,70,000	14,000	6,56,000	...	6,70,000	...	...
XXVIII.—Provincial and Local Deficit ...	7,28,000	...	...	7,28,000	...	...	...	...	...	7,28,000
XXX.—Gain by Exchange ...	34,000	...	...	34,000	...	20,000	...	20,000	...	14,000
Total ...	13,43,55,000	3,35,23,000	41,00,000	17,19,78,000	13,51,13,000	3,40,64,000	39,38,000	17,31,75,000	11,97,000	...
ontributions ...	...	5,000	93,000	...	...	5,000	93,000	...	...	...
Allotment ...	...	19,88,000	...	...	...	39,88,000	...	...	...	...
GRAND TOTAL ...	...	4,12,53,000	68,34,000	...	..	4,33,26,000	65,96,000	...	...	...
Provincial and Local Deficits ...	...	14,07,000	...	7,28,000	...	...	...	...	...	...

GAL.

1880-81.

EXPENDITURE.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Interest on Debt ...	...	36,58,000	...	36,58,000	...	36,58,000	...	36,58,000	...	...
2.—Interest on Service Funds, &c.	1,52,000	...	...	1,52,000	1,56,000	...	...	1,56,000	4,000	...
3.—Refunds	4,62,000	6,00,000	9,000	10,71,000	4,62,000	6,00,000	9,000	10,71,000	...	...
4.—Land Revenue ...	4,46,000	25,16,000	...	29,62,000	4,46,000	25,16,000	...	29,62,000	...	...
5.—Forest	4,07,000	...	...	4,07,000	4,07,000	...	...	4,07,000	...	...
6.—Excise	...	2,70,000	...	2,70,000	...	2,70,000	...	2,70,000	...	...
7.—Assessed Taxes ...	...	3,00,000	...	3,00,000	...	76,000	...	76,000	...	2,24,000
8.—Provincial Rates ...	...	...	4,04,000	4,04,000	...	...	2,44,000	2,44,000	...	1,60,000
9.—Customs	...	7,11,000	...	7,11,000	...	7,11,000	...	7,11,000	...	...
10.—Salt	1,20,000	34,000	...	1,54,000	...	34,000	...	34,000	...	1,20,000
11.—Opium	2,72,49,000	...	...	2,72,49,000	2,15,75,000	...	...	2,15,75,000	...	56,74,000
12.—Stamps	...	2,64,000	...	2,64,000	...	2,64,000	...	2,64,000	...	...
13.—Registration	...	5,83,000	...	5,83,000	...	5,83,000	...	5,83,000	...	...
15.—Post Office	...	...	3,06,000	3,06,000	...	...	3,06,000	3,06,000	...	...
17.—Administration ...	2,57,000	14,24,000	...	16,81,000	2,57,000	14,53,000	...	17,10,000	29,000	...
18.—Minor Departments ...	20,000	3,26,000	56,000	4,02,000	20,000	2,76,000	56,000	3,52,000	...	50,000
19.—Law and Justice ...	2,84,000	84,99,000	...	87,83,000	2,84,000	84,99,000	...	87,83,000	...	...
20.—Police	...	40,64,000	...	40,64,000	...	40,64,000	...	40,64,000	...	...
21.—Marine	...	11,91,000	...	11,91,000	...	11,91,000	...	11,91,000	...	...
22.—Education	...	25,53,000	24,000	25,77,000	...	25,26,000	24,000	25,50,000	...	27,000
23.—Ecclesiastical	2,17,000	9,000	...	2,26,000	2,01,000	9,000	...	2,10,000	...	16,000
24.—Medical	3,70,000	12,32,000	23,000	16,25,000	3,70,000	12,07,000	23,000	16,00,000	...	25,000
25.—Stationery and Printing ...	13,88,000	9,77,000	6,000	23,71,000	13,84,000	9,77,000	6,000	23,67,000	...	4,000
26.—Political	34,000	...	...	34,000	34,000	...	...	34,000	..	..
27.—Allowances	16,02,000	...	...	16,02,000	11,76,000	...	...	11,76,000	...	4,26,000
28.—Civil Furlough, &c., Allowances	25,000	...	...	25,000	25,000	...	...	25,000	...	...
29.—Superannuations ...	7,97,000	...	2,000	7,99,000	7,97,000	...	...	7,97,000	...	2,000
30.—Miscellaneous	40,000	2,97,000	10,000	3,47,000	40,000	3,30,000	10,000	3,80,000	33,000	...
32.—Railways	71,000	17,40,000	...	18,11,000	71,000	17,90,000	...	18,61,000	50,000	.
33.—Irrigation and Navigation	3,67,000	21,60,000	...	25,27,000	3,67,000	21,60,000	...	25,27,000	...	...
34.—Other Public Works ...	4,65,000	34,22,000	26,69,000	65,56,000	4,65,000	34,22,000	26,69,000	65,56,000	...	...
35.—Provincial and Local Surplus	...	...	...	.	10,47,000	...	...	10,47,000	10,47,000	...
TOTAL ...	3,47,73,000	3,68,30,000	35,09,000	7,51,12,000	2,95,44,000	3,66,16,000	33,47,000	6,95,47,000	...	55,65,000
Special contribution to the Imperial Treasury	...	...	...	...	..	10,00,000	...	...	...	...
Contributions	...	93,000	5,000	...	...	93,000	5,000	...	...	...
Closing Balance	...	43,30,000	33,20,000	76,50,000	...	56,17,000	32,44,000	88,61,000	...	...
GRAND TOTAL ...	...	4,12,53,000	68,34,000	...	...	4,33,26,000	65,96,000	...	...	...
Provincial and Local Surplus ...	...	...	6,79,000	...	...	3,68,000	6,79,000	10,47,000	...	...

469.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH MAY 1880.

RESOLUTION.

READ—

The Civil Budget Estimates of the Government of Bengal for the year 1880-81, and the orders of the Government of India thereupon (No. 1417, dated 25th March 1880).

The incorporation in the Imperial estimates of the detailed figures of Provincial Services and of certain Local Funds has now been completely and finally effected. It is more convenient therefore to review in this Annual Resolution the estimates of the local Government as a whole, in the form in which they are presented by the Accountant-General, and discussed by the Government of India, distinguishing, however, those items which affect the Provincial balance, and determining as closely as may be the actual state of that balance at the present time. The nature of the changes made in the accounts, and in the classification of minor items under the orders of the Government of India, it is not necessary to explain at length; but the present opportunity will be taken to note once for all the general character of the receipts and charges which are now grouped under each of the major heads of the estimate. It is to be noted that the Government of India in the Financial Department does not consider itself bound to adopt the estimates of the local Government, even under those services which are entirely Provincial; nor, on the other hand, is the local Government bound to accept any modified figures adopted by the Government of India. But as the Financial Department had, when drawing up its revised estimates for 1879-80, the actual figures of ten months before it, the Lieutenant-Governor has in several instances preferred to accept the estimates of the Government of India for that year. In some few instances also the estimates for 1880-81 seem to call for re-consideration.

2. The statement annexed shows the actual receipts and disbursements,—Imperial, Provincial, and Local,—for 1878-79: the regular estimates as framed by the Government of India in the Financial Department, and the same estimates as accepted by the local Government; and the estimates for 1880-81 as first estimated by this Government, as revised by the Financial Department, and as now finally accepted by the Lieutenant-Governor. It will be understood that in the local columns are shown only the transactions of Incorporated Local Funds. There are many local funds which are excluded from the accounts of the Empire altogether, and do not affect these estimates.

REVENUES.

3.—I. *Land Revenue.*—None of these receipts are Provincial. They are either Imperial or Local. The former class consists of the Ordinary Land Revenue; the proceeds of the sale of Government estates; rents of resumed police service lands and service commutations; sale proceeds of waste lands and redemption of land tax; and miscellaneous land revenue receipts. The percentage on the revenue from Government estates which is allowed by the Government of India to be treated as an Estates Improvement Fund is, with other miscellaneous assets of that Fund, shown separately as 'Local' in the accounts and statements. The question of abolishing this fund is now under consideration; and, if that is done, the whole of the receipts under Land Revenue will become Imperial. The figures of the Financial Department do not differ from those of the local Government under this head. The estimates show improved collections from Government estates, and reduced receipts from the sale of Government estates and of waste lands.

4.—III. *Forests.*—The forest revenues are entirely *Imperial.* The Financial Department's figures are therefore accepted under this head in the regular

estimate. The local and financial estimates for 1880-81 agree, and show probable receipts amounting to Rs. 5,70,000 against an actual income of Rs. 4,16,000 in 1878-79. This is an improving branch of revenue, and might probably with advantage be made over to the financial management of the local Government.

5.—IV. *Excise on spirits and drugs.*—This branch of revenue is entirely under Provincial management. The actual receipts were in 1878-79 Rs. 70,28,000, of which Rs. 65,00,000 were due to the Imperial Treasury under the existing Provincial contract, the balance representing the profit of the local Government. For 1879-80 the original estimate was Rs. 73,00,000. But the year has not been so prosperous as was anticipated, the continued high prices of food having interfered with the expenditure of the lower classes upon luxuries. The Government of India now estimates the receipts of the year at Rs 70,30,000, or nearly the same figure as in 1878-79. The actual receipts up to the close of February were Rs. 64,62,000, against Rs. 64,19,000 at the close of February 1879; so that the Financial Department's estimate may probably be accepted with safety. The payment to the Imperial Treasury grows by one lakh of rupees annually, and for 1879-80 amounts to Rs. 66,00,000, leaving (say) Rs. 4,30,000 as the profit of the local Government. For 1880-81 the local Government estimated the receipts at Rs. 69,00,000. This has been raised by the Government of India to Rs. 70,30,000. On the whole the Lieutenant-Governor is now disposed to think that the first estimate was too low. He is willing to accept the amended figures. The payment to the Imperial Treasury in 1880-81 will be Rs. 67,00,000.

6.—V. *Assessed Taxes.*—In 1878-79 the actual receipts from the License Tax were Rs. 20,19,000, of which Rs. 2,98,000 were classed as *Provincial*, and the rest as *Imperial*. The actual cost of collection was Rs. 2,79,000; the difference between this sum and that shown as Provincial receipts, viz. Rs. 19,000, represents the amount charged as refunds. For 1879-80 the proceeds of the tax are estimated by the Financial Department at Rs. 25,50,000, of which Rs. 3,50,000 are entered as the share of the Provincial Government. The cost of collection being estimated to be Rs. 1,96,000, this would leave available for refunds a sum of Rs. 1,54,000 only. In fact, however, the actual cost of establishment in 1879-80 has been Rs. 1,94,112, and the refunds have been Rs. 2,79,376, or Rs. 4,73,488 altogether; so that the loss to Provincial Services on the estimates has been Rs. 1,23,488. It was not intended by the Government of India that any actual loss to the local Government should be caused by the working of the License Tax, and an application will therefore be made to that Government to recredit the excess charge. For 1880-81 it is very difficult to frame any estimate under the altered conditions of the License Tax Act. The Finance Department takes Rs. 15,00,000 as the total, and again shows Rs. 3,50,000 as the Provincial share; but its estimate of the cost of collection (Rs. 76,000) is far below the mark. The Lieutenant-Governor has already sanctioned establishments estimated to cost nearly Rs. 1,30,000, and that figure should be entered in the estimate of expenditure. The Lieutenant-Governor is willing to make over to the Government of India all receipts in excess of Rs. 3,50,000, and to pay the cost of collecting establishments, and of refunds whatever it may be. The Government of India will be asked if these proposals will be accepted.

7.—VI. *Provincial Rates.*—This head covers two classes of items, all being of the character of rates or cesses on lands—

A.—Provincial, viz.—

(1)—The Public Works Cess collections.
(2)—The rates levied for the cost of the general management of Wards' and Attached Estates.

B.—Local—

(1)—District Road Fund.
(2)—District Road Account.
(3)—Zemindari Dak Cess.
(4)—Recoveries of Road and Public Works Cesses from tenants in Government estates (credited under "Estates Improvement Fund.")

8. The receipts from the Public Works Cess were in 1878-79 Rs. 35,68,823, from Wards' rate Rs. 70,867, making a total in round numbers of Rs. 36,40,000. For 1879-80 the receipts are now estimated to be in all Rs. 35,50,000. For 1880-81 the Public Works Cess is expected to yield Rs. 33,28,000, and the Wards' rate Rs. 49,000, or Rs. 33,77,000 altogether. The Public Works Cess loses by the abandonment of the tax on houses, and the Wards' rate by the release of the Paikparah and Durbhunga estates. The general rate on Wards' and Attached Estates was kept as a separate fund until the close of the year 1878-79, and this fund had then a balance of Rs. 46,279, which is now merged in the general Provincial Balance. The Board of Revenue will in future see that the receipts on this account are so adjusted as to cover the disbursements and leave only a nominal margin. It is not intended to make this rate a source of revenue to the State; and the balance above referred to would not have accrued had the income of the fund been properly regulated. It is of course impossible now to distribute or refund the money as it had accumulated in long course of years, and cannot be traced with certainty to the contributions of particular estates. The receipts from Public Works Cess now fall short of the payments due to the Government of India on account of interest on Productive Public Works within the Province.

9. The District Road Fund under Act X (B.C.) of 1871 was credited in 1878-79 with Rs. 33,47,439, of which Rs. 18,219 came from the old One per cent. Road Cess still realized in a few places. The estimate for 1880-81 is Rs. 33,02,800.

10. The District Road Account is mainly composed of contributions from Provincial Funds to districts in which no Road Cess is levied. These contributions are not entered under this head of the estimates, and the only item of receipt here shown is the proceeds in the districts in question of the One per cent. Cess.

11. The other items under Provincial Rates (Local) call for no special notice.

12. The Financial Department rightly reduces the local figures by deducting from both sides of the account, to avoid double entry, figures representing (as the Accountant-General explains) the amount of the Road Cess and Public Works Cess paid by Government as Zemindar from the Estates Improvement Fund, and afterwards recovered from its undertenants. In the Financial Department's Resolution No. 1417 of the 25th March "the charges for the management of Government Estates" are said to be so deducted. This is not, it would seem, altogether correct. The Accountant-General will see that the correct figures are eliminated. For the purposes of this Resolution the amounts are immaterial.

13.—VII. *Customs.*—The bulk of the Customs Revenue is Imperial, and the Financial Department's figures must be accepted. The only *Provincial* items under this head are Warehouse and Wharf Rents; Fees for Registration of Cargo-boats in Chittagong; and certain other miscellaneous items. These were made over to the local Government for an annual payment of Rs. 36,000. They brought in Rs. 89,800 in 1878-79, and are estimated to give Rs. 77,000 in 1879-80 and Rs. 63,000 in 1880-81.

14.—VIII. *Salt.*—The revenue from salt is also Imperial. The Provincial receipts consist only of 'Rents of warehouses,' 'Fines and forfeitures,' and "Miscellaneous" assigned to the local Government for a yearly sum of Rs. 2,20,000. The yield has been far short of that sum in 1878-79, amounting to only Rs. 1,24,000. For 1879-80 it is estimated at Rs. 90,000, and for 1880-81 at Rs. 1,18,000. The cause of the loss to the local Government lies in the fact that bonding of salt has become the exception instead of being as formerly the rule.

15.—IX. *Opium.*—The opium revenue is entirely *Imperial.* The estimate of the local Government for 1880-81 was based on sale of 56,400 chests at an average price of Rs. 1,050 per chest. The estimate of price has been raised by the Government of India with reference to the results of later sales.

16.—X. *Stamps.*—This is the most important branch of Provincial revenue. It was made over to the local Government in conjunction with the receipts from Law and Justice for an annual payment in 1877-78 of Rs. 1,05,75,000, to rise by 2¾ lakhs per annum. Of this, 2¼ lakhs were expected to come

from stamps alone. The sum to be made good therefore under stamps in 1878-79 was Rs. 1,01,00,000. The actual receipts were Rs. 1,07,85,000, which gave the local Government a profit of Rs. 6,85,000. In 1879-80 it has to pay to the Government of India under Stamps Rs. 1,03,50,000. The first regular local estimate for that year was Rs. 1,12,00,000, raised by the Government of India to Rs. 1,15,70,000. The actual receipts to the end of February 1880 have been Rs. 1,04,16,000 as against Rs. 97,85,000 at the corresponding period in 1878-79: so that there is every prospect of the Financial Department's estimate being realized. For 1880-81 the local Government estimated only Rs. 1,11,00,000, while it has to pay over the sum of Rs. 1,06,00,000. The Government of India has raised this estimate to Rs. 1,15,00,000. If the year proves fairly prosperous, there is no good reason why that sum should not be realized. But as it is undesirable to make an over-estimate in one of the principal sources of revenue, the Lieutenant-Governor prefers to take Rs. 1,12,00,000 as the estimate for the year.

17.—XI. *Registration.*—The registration receipts were hitherto in the Imperial estimates classed under Law and Justice, but this department has been under Provincial management since 1871-72, and it has now been made a separate major head in the estimates. The receipts have been steadily growing for some years past. In 1878-79 they were Rs. 9,89,181. In 1879-80 they were expected to be Rs. 10,44,000, and the local estimate for 1880-81 is Rs. 11,00,000.* These figures and those in the statement embrace also revenue record-room receipts and land registration fees transferred from *Miscellaneous.* The local figures are retained by the Lieutenant-Governor.

	Rs.
* In 1878-79—	
Registration proper ...	8,69,834
Record-room receipts ...	89,353
Land registration receipts	29,994
	9,89,181
In 1879-80—	
Registration proper ...	9,20,000
Record-room receipts ...	95,000
Land registration receipts	29,000
	10,44,000
In 1880-81—	
Registration proper ...	10,00,000
Record-room receipts ...	84,000
Land registration receipts	16,000
	11,00,000

18.—XIII. *Post Office.*—Under this heading in the Bengal estimates are entered merely the miscellaneous receipts of the Zemindari Dâk Fund which is, as already noted, treated as *Local.*

19.—XV. *Minor Departments.*—The following items under this head are Provincial—

(1.) Emigration fees under Act VII of 1871.
(2.) Examination fees for native civil service (blank).
(3.) Receipts from model farms, &c. (blank).
(4.) Botanical Garden receipts.
(5.) Cinchona plantation receipts.

The Inland Labour Transport fees under Bengal Act VII of 1873 are treated as an incorporated *local* fund. The Provincial receipts were in 1878-79 Rs. 1,25,454. In 1879-80 they are estimated at Rs. 1,21,000; and for 1880-81 at Rs. 1,59,000 owing to increased sales of cinchona alkaloids. The Inland Labour Transport Fund receipts average about 1½ lakhs annually.

20.—XVI. *Law and Justice.*—This heading is entirely Provincial. It covers—

1. Sale-proceeds of unclaimed and escheated property.
2. Court-fees realized in cash.
3. General fees, fines, and forfeitures.
4. Miscellaneous.
5. Jail receipts.
6. Pleadership examination fees.

The actual receipts in 1878-79 were Rs. 16,46,000. For 1879-80 they are estimated by the local Government at Rs. 16,81,000, raised by the Financial Department to Rs. 17,81,000. For 1880-81 the estimate is Rs. 19,81,000. The Lieutenant-Governor prefers to adhere to the local figures in the regular estimate. The first four items shown above were made over to the local Government in 1877-78, and the payment to the Imperial Treasury on account of them in 1878-79 was Rs. 7,50,000. Their actual yield was Rs. 10,35,696. The payment in 1879-80 is Rs. 7,75,000; the estimated yield Rs. 10,15,000. The payment in 1880-81 is Rs. 8,00,000; the estimated yield Rs. 10,14,000.

The local Government expects a large increase of receipts under the head of Jail manufactures in the course of the next few years.

21.—XVII. *Police.*—The Provincial section of this head comprises not merely payments for police supplied to public departments and private persons, superannuation receipts, recoveries on account of village police, and other purely police items, but also under recent orders the receipts from pounds and from steam-boiler inspection fees. A *local* section has also been opened for certain fees, fines, and forfeitures under Incorporated Local Funds, but the entries are nominal. The total Provincial receipts were in 1878-79 Rs. 4,31,762, expected to rise to Rs. 4,60,000 in 1879-80, and taken at Rs. 4,57,000 for 1880-81.

22.—XVIII. *Marine.*—This head is partly Imperial and partly Provincial. It is only necessary here to take account of the latter items which are registration and other fees, pilotage receipts, and miscellaneous petty receipts. In 1878-79 they were Rs. 11,76,486; for 1879-80 they are estimated to be Rs. 10,94,000, and in 1880-81, Rs. 11,73,000. The local Government has to make good to the Imperial Treasury Rs. 10,84,000 under this head. No receipts are entered under *Imperial* for 1880-81, as they have been transferred from the estimate of the Bengal Government to that of the Government of India.

23.—XIX. *Education.*—These receipts are entirely Provincial. The falling off in the figures for 1879-80 and 1880-81 is due to a decrease in the "Contribution from Native States and private persons," and in "Miscellaneous" receipts.

24.—XX. *Medical.*—These receipts are also Provincial. They comprise Medical College fees, Hospital and Lunatic Asylum receipts, Proceeds of sale of medicines by Civil Surgeons, and Miscellaneous. The decrease shown in the table is caused partly by a reduction in the number of pupils in medical schools and by diminished sales of quinine, but chiefly by the fact that in 1879-80 credit was taken for arrear contributions due from the Calcutta Municipality for the Sealdah Hospital.

25.—XXI. *Stationery and Printing.*—This also is a Provincial heading. The receipts may probably be increased if due care is taken by the Superintendent of Stationery and by the Accountant-General to see that all local funds, municipalities, and the like are made to pay for stationery taken from Government stores. The Board of Revenue will be asked to issue orders to secure that these charges are regularly made.

26.—XXII. *Interest.*—These receipts are mainly Imperial, representing chiefly interest on loans and advances to public bodies, native states, or individuals. The only Provincial items are the interest on Government securities held for medical or educational purposes.

27.—XXIII. *Superannuations.*—Receipts in aid of Superannuation, Retired, and Compassionate Allowances, are entirely Imperial.

28.—XXIV. *Miscellaneous.*—Under this heading the following items are Imperial, viz. premium on bills, unclaimed bills of exchange, and sales of durbar presents. The Provincial items have been subject to considerable modification of late, but they now comprise unclaimed deposits, gain by exchange on Provincial transactions, sale of old stores and material, rents from staging bungalows on Provincial roads, circuit-house rents, other rents, miscellaneous fees, fines, and forfeitures, and a large number of miscellaneous receipts not elsewhere classified. Under the head of *Local* are shown rents credited to the District Road Funds and Accounts, and fees, fines, &c., belonging to those funds. The differences between the figures shown in the statement are caused only by adjusting transfers to suit the most recent classification adopted by the Government of India.

29.—XXV. *State Railways.*—This head is entirely Provincial. The receipts for 1878-79 were Rs. 17,53,000. The regular estimate for 1879-80 is taken at Rs. 24,00,000, and for 1880-81 the receipts are estimated at Rs. 27,25,000.

It is now expected that the actual receipts for 1879-80 will be not less than Rs. 25,10,000, but as that figure has not yet been certified by the Account Department, the regular estimate is allowed to stand.

30.—XXVI *Irrigation and Navigation.*—The receipts from embankments maintained by Imperial funds are the only items shown as Imperial under this head. The Provincial items are (1) the tolls on the Nuddea rivers and Calcutta

and Eastern Canals; and (2) the receipts of the Irrigation Department proper. Under the *Local* heading are shown receipts from tolls on certain canals maintained by District Road Funds. The tolls on rivers and canals (Provincial) brought in Rs. 6,75,564 in 1878-79, and were expected to yield Rs. 7,82,000 in 1879-80. There has, however, been a serious falling off in the receipts, as to which the Board of Revenue must be asked for explanation. The regular estimate is now only Rs. 6,97,500, and the estimate for 1880-81 Rs. 6,79,000. The receipts from the Orissa, Midnapore, Hidgellee Tidal, and Sone Canals amounted in 1878-79 to Rs. 8,51,133. The regular estimate for 1879-80 shows Rs. 10,67,000, and the estimate for 1880-81 Rs. 11,66,000 from this source. Better results were hoped for, especially from the Sone Canals, but the rainfall of last year was very abundant and the demand for canal water was affected. It is, however, confidently expected that, under the system of giving leases of the water for a term of years which is now being introduced, the revenue will develop rapidly. The Sarun Project is expected to yield a revenue of Rs. 10,000 in 1880-81; so that the total receipts under Irrigation and Navigation for that year are estimated to be Rs. 18,55,000.

31.—XXVII. *Other Public Works.*—These are the *Provincial* Public Works receipts from ferries, rents, and miscellaneous. Under *Local* would be shown the receipts of the District Road Funds from the same sources, but the columns are blank at present.

32.—XXVIII. *Provincial and Local deficit.*—This is merely an adjusting head between the Imperial and Provincial accounts.

33.—XXX. *Gain by exchange on transactions with London.*—This is an Imperial heading. The figures shown in the Bengal estimates are those relating to remittances for the Nawab Nazim of Bengal and Seamen's Money Orders.

34. The *contributions* from Provincial to Local Funds appear under the Local column of receipts. The actual amount so given was in 1878-79 Rs. 1,93,000. In 1879-80 the Government of India have shown Rs. 93,000 on this account in the regular estimate; but the true amount of sanctioned contributions is Rs. 2,35,000. For 1880-81 only Rs. 93,000, representing the ordinary annual contribution to the Road Funds of certain districts and the cost of collecting Public Works Cess, have been entered. It is probable, however, that further grants may be made in the course of the year, and the Lieutenant-Governor would wish to set apart at least one lakh of rupees on that account. The figure of 5,000 shown as a contribution to Provincial Funds in 1880-81 represents payments made by the "District Road Fund" and "District Road Account," for services rendered by the Executive officers of the Public Works Department in supervising district works. It is made up thus:—

	Rs.
District Road Fund	3,602
Do. do. Account	1,507
Total ...	5,109

Under the orders of the Government of India in the Financial Department, No. 1856, dated 10th December 1879, sums given from Provincial Funds for expenditure on Productive Public Works must be treated as a contribution from the Provincial to the Imperial Government. Rs. 3,15,000 given by this Government in 1879-80 towards the construction of the Patna and Gya Railway, is shown therefore as an Imperial receipt under the head of Contributions.

35. The *Provincial allotment* is the amount which has to be paid by the Supreme Government to enable the local Government to carry on the Provincial Services upon the terms of the contracts made in 1871-72 and 1877-78. In the original estimates for 1880-81 the local Government reduced the allotment by 20 lakhs on account of the special contribution it had agreed to give to the Government of India in that year. The Government of India now takes this contribution in two instalments, and shows it separately as a disbursement.

EXPENDITURE.

36.—1. *Interest on debt incurred for Productive Public Works.*—This is the interest charge upon capital expended in State Railways and Canals which the local Government has to make good. The accounts stand briefly thus, as given by the Accountant-General, Public Works Department :—

	Actual outlay to end of 1878-79.	Regular estimate, 1879-80.	Estimate, 1880-81.
	Rs.	Rs.	Rs.
Irrigation	4,81,84,920	22,50,000	14,00,000
Railways	2,76,57,805	19,65,905	10,00,000
	7,58,42,725	42,15,905	24,00,000
Interest on outlay of year at 2¼ per cent.	2,07,094	94,858	54,000
To end of previous year at 4½ per cent.	29,98,733	34,12,922	36,02,638
Total ...	32,05,827	35,07,780	36,56,638

The foregoing figures do not include money spent from Provincial Funds on which no interest is payable, nor does it include the capital cost of the Calcutta and South-Eastern Railway. The sums given from Provincial Funds are :—

	To end of 1878-79.	In 1879-80.
	Rs.	Rs.
Under Irrigation—		
Canal plantations	13,507	.....
Sarun and Jagooty schemes	2,69,190	2,60,000*
Under Railways—		
Patna and Gya line	.....	3,15,000
Railway Surveys	93,768	89,260*
Total ...	3,76,465	6,64,260

The interest figures given above differ slightly from those shown in the civil accounts for 1878-79, and in the estimate of the Financial Department for 1880-81; but they are reported by the Accountant-General, Public Works Department, to be the correct amounts, and may be adopted for 1880-81. The Civil Accountant-General's figure for 1878-79 must stand until it is adjusted in communication with the Public Works Department Accounts Branch.

37.—2. *Interest on Service Funds and other accounts.*—This heading is entirely Imperial, and the figures of the Financial Department must be followed.

38.—3. *Refunds and Drawbacks.*—These are classified under Imperial, Provincial, and Local, according to the revenues which they affect. The sums dealt with under this head grow as the revenues grow.

39.—4. *Land Revenue.*—The charges for revenue surveys, land settlement, and malikana are Imperial. In 1877-78 the charges for Collectors' and Deputy Commissioners' establishments, and those on account of land revenue collection, were made over to the local Government with a grant of Rs. 22,62,000. The expenditure on these accounts in 1878-79 was Rs. 22,54,000, and is estimated to be somewhat less in 1879-80 and 1880-81. The following items have since been brought together under this head :—Charges for management of Government estates, sub-divisional establishments, rents, rates, and taxes on Revenue Department buildings, petty construction and repair of the same. The total outlay in 1878-79 was Rs. 25,43,311. In 1879-80 it is now expected to be Rs. 25,04,000 (omitting land registration charges), and for 1880-81 the estimate is Rs. 24,70,000. The figures of the Financial Department given in the statement seem to include land registration charges which in the accounts for 1878-79 were apparently transferred to Registration. The financial figures will be accepted as including that charge, which is to remain under this heading.

* No interest is payable on these sums, because the works have not been sanctioned as Provincialized Productive Public Works. They have accordingly been entered under the respective service heads and not under "Contribution" to Imperial under which the remaining sum of Rs 3,15,000, spent on a sanctioned productive work, has been shown.

40.—5. *Forests.*—This Department being Imperial, the Financial Department's figures may be accepted.

41.—6. *Excise.*—The grant to the Provincial Government for collecting the excise revenue is Rs. 2,92,000. The actual charges in 1878-79 were Rs. 2,82,810. They are expected to be Rs. 2,60,000 in 1879-80, and Rs. 2,70,000 in 1880-81.

42.—7. *Assessed taxes.*—The estimate for 1880-81 must be raised, as already noted, to Rs. 1,30,000, or at any rate expenditure to that amount must be admitted by the Accountant-General.

43.—8. *Provincial Rates.*—This heading in the Provincial section covers the charges of collecting the Public Works Cess, and in the local section the cost of administering the following funds :—

(*a.*) District Road Fund.
(*b.*) District Road Account.
(*c.*) Estates Improvement Fund.

The charges against the rate levied for the general management of wards and other estates are shown under "Administration," and of the Zemindari Dâk Cess under "Post Office."

44. The cost of collecting the Public Works Cess in 1878-79 amounted to Rs. 12,923; but from the beginning of 1879-80 an annual payment of Rs. 46,800 to the District Road Committees has been sanctioned on this account, and is shown under the adjusting head "Contribution from Provincial Services." No entry therefore appears against this heading of Provincial rates for the years 1879-80 and 1880-81.

45. In the "Local" section the Government of India has, as above noticed, deducted the amount of Road and Public Works Cess in Government Estates from both sides of the account to avoid a double entry. The Financial Department's figures are accepted by the Lieutenant-Governor. The other items do not call for special notice.

46.—9. *Customs.*—The grant to Provincial Government for Sea Customs Establishment is Rs. 6,93,000. The actual expenditure in 1878-79 was Rs. 6,99,170. The regular estimate for 1879-80 is Rs. 6,92,000, and the estimate for 1880-81 is Rs. 7,11,000. It ought, however, now to be possible to make some savings under this head, especially in Calcutta, and the Revenue Department of this office will be invited to consider the matter.

47.—10. *Salt.*—Under this head the charges on account of Preventive Establishment were reserved as Imperial, and the rest made over to Provincial control with an annual grant of Rs. 40,800. The actual Provincial expenditure in 1878-79 amounted to Rs. 47,903, which included the cost of the salt preventive establishment in Orissa. But the cost of this establishment was afterwards made Imperial, and the total expenditure in 1879-80 is expected to be Rs. 30,000, and in 1880-81 Rs. 34,000. The cost of preventive establishment in Behar, which was hitherto shown in the Imperial section of the Bengal account, has now been transferred to the Inland Customs Department, North-Western Provinces.

48.—11. *Opium.*—The expenditure under this head is entirely Imperial. The figures of the Financial Department will be followed.

49.—12. *Stamps.*—The Imperial grant for the collection of stamp revenue is Rs. 2,38,000. The actual expenditure in 1878-79 was Rs. 2,50,895. In 1879-80 it is expected to be Rs. 2,62,000, and in 1880-81 Rs. 2,64,000. The increased expenditure is due to the discount on increased sales of stamps.

50.—13. *Registration.*—As stated above the Registration Department was hitherto classed under Law and Justice and is now made a separate major head. Apparently it is intended to include under it all expenditure of the Registration Department, and the revenue record-room charges. The actual expenditure under all these heads in 1878-79, plus the land registration charges now shown under Land Revenue, amounted to Rs. 5,95,832; it is expected to rise in 1879-80 to Rs. 6,03,000, and in 1880-81 to Rs. 6,29,000. The figures of the Financial Department for 1879-80 and 1880-81 given in the statement do not include the land registration charges and will be adopted.

51.—15. *Post Office.*—Under this head are entered only the zemindari dâk charges which are treated as 'Local.'

52.—17. *Administration.*—Under this head the charges on account of "Civil Offices of Account and Audit," "Currency Department," and "Allowances to Presidency Banks" are reserved as Imperial. In 1877-78 the following charges were made over to the local Government with an annual grant of Rs. 12,61,000:—

(1) Salary of Lieutenant-Governor.
(2) Staff and household of Lieutenant-Governor.
(3) Tour expenses.
(4) Legislative Council.
(5) Civil Secretariat.
(6) Board of Revenue.
(7) Commissioners.
(8) Provincial establishments in Office of Account and Audit.

The expenditure on these accounts in 1878-79 was Rs. 14,08,632, and is estimated to be somewhat less in 1879-80 and 1880-81. The charges for the management of wards and other estates are also now included under this head. The total outlay in 1878-79 was Rs. 14,77,060, the regular estimate for 1879-80 is Rs. 14,53,000, and the local estimate for 1880-81 is Rs. 14,24,000. The Financial Department has increased the estimate for 1879-80 by Rs. 17,000 and for 1880-81 by Rs. 29,000 on account of Secretariat and Commissioners' establishments having a tendency to exceed estimates, chiefly through acting appointments and leave allowances, and to meet part of the cost of the new appointment of Auditor of Local Funds Accounts. The figures of the Financial Department will be adopted.

53.—18. *Minor Departments.*—The following Provincial charges are included under this head:—

Examination.
Emigration.
Cinchona plantations.
Donations to scientific societies.
Public exhibitions and fairs.
Model farms.
Botanical and other public gardens.
Provincial statistics.
Registration of railway traffic.
Registration of river-borne traffic.
Provincial museum.
Rents and rates and taxes and petty construction and repairs of meteorological and other buildings.

The charges on account of Meteorological and Archæological Departments and inter-provincial traffic registration are treated as Imperial, and charges of the Inland Labour Transport Fund as Local.

54. The actual Provincial expenditure in 1878-79 was Rs. 2,45,356. The regular estimate for 1879-80 is Rs. 2,62,000, and the local estimate for 1880-81 is Rs. 3,26,000, which has been reduced by the Financial Department to Rs. 2,76,000, Rs. 50,000 provided for the cinchona factory being transferred to grant 34, "Other Public Works."

55. The charges of the Inland Labour Transport Fund, excluding medical and public works charges, which are entered under their respective service heads, average about Rs. 56,000. The grant for 1880-81 was fixed by this Government at Rs. 58,000. The Government of India has retained the original figure of the Accountant-General, Rs. 56,000; and, as the difference is trifling, the figure of the Financial Department may stand.

56.—19. *Law and Justice.*—The only item reserved as Imperial under "Law and Justice" is the charge for "Law officers." The following Provincial charges are included under this head:—

(1) High Court Judges.
(2) High Court Appellate Branch.
(3) Ditto Original ditto.
(4) Coroner's Court.
(5) Justices of the Peace.
(6) Civil and Sessions Court.

(7) Courts of Small Causes.
(8) Criminal Courts.
(9) Jails.
(10) Pleadership examination charges.
(11) Sub-divisional establishments.
(12) Rents, rates and taxes of judicial buildings.

The first eight items were made over to the local Government in 1877-78 with an annual grant of Rs. 62,97,000. In 1878-79 the expenditure amounted to Rs. 63,50,473; in 1879-80 it is expected to be Rs. 63,72,500, and in 1880-81 Rs. 63,57,000. Items 9, 11, and 12 were made Provincial in 1871-72, and are incorporated with this head to suit the Imperial classification. Pleadership examination charges were also included under this head on the amalgamation of the reserve funds with Provincial Services. The total outlay in 1878-79 under all the heads was Rs. 83,19,014. The regular estimate for 1879-80 is Rs. 83,61,000, and the estimate for 1880-81 originally stood at Rs. 84,99,000; but a supplementary grant of Rs. 13,000 has afterwards been made, and the grant will stand at Rs. 85,12,000. The increase is chiefly under item (9) Jails.

57.—20. *Police.*—The actual expenditure under this head in 1878-79 was Rs. 40,23,670. The regular estimate for 1879-80 is Rs. 39,75,000, and the original local estimate for 1880-81 was Rs. 40,59,000. Subsequently additional grants aggregating Rs. 10,572 were sanctioned for (*a*) accoutrements and camp equipage; (*b*) good conduct money for the Chittagong Hill Tracts Police; and (*c*) Provincial Railway Police charges. The estimate of the Financial Department includes the grant of Rs. 5,000 for (*a*) accoutrements and camp equipage. The grants for (*b*) and (*c*) were made too late to be added to the estimate. The estimate as now finally adopted will stand at Rs. 40,70,000.

58.—21. *Marine.*—This head hitherto comprised both Imperial and Provincial charges, but it now includes only Provincial items, the total grant for which is Rs. 11,38,243. The actual expenditure in 1878-79 amounted to Rs. 12,37,262, the regular estimate for 1879-80 is Rs. 10,77,000, and the original estimate for 1880-81, which has been adopted by the Financial Department, is Rs. 11,91,000. A grant of Rs. 8,000 was subsequently made for coppering the floating light-vessel *Meteor*, which will be added in the final estimate.

59.—22. *Education.*—The items included under this head are Provincial, except the grant-in-aid from the Estates Improvement Fund which is treated as "Local." The actual Provincial expenditure in 1878-79 amounted to Rs. 24,88,089, and the regular estimate for 1879-80 is Rs. 24,45,000. The original local estimate for 1880-81 was Rs. 25,53,000, but the Financial Department has reduced it to Rs. 25,26,000. But as increased expenditure is anticipated under Government schools and colleges, the Lieutenant-Governor would retain the original estimate and add to it the supplementary grants aggregating Rs. 11,500 made for the new technical school and the Saraswati Sumaj at Dacca. The total grant will accordingly stand in round numbers at Rs. 25,65,000.

60.—23. *Ecclesiastical.*—The charges included under this head are mainly Imperial; Cemetery establishment only is Provincial. The expenditure on this account averages about Rs. 9,000 a year.

61.—24. *Medical.*—The Imperial items under this head comprise mainly the salaries of surgeons and uncovenanted medical officers. The Provincial items are—

(1) Salary of the Surgeon-General and his establishments.
(2) Vaccination.
(3) Medical schools and colleges.
(4) Hospitals and dispensaries.
(5) Lunatic Asylums.
(6) Sanitary Commissioner.
(7) Chemical Examiner.
(8) Grants for medical purposes.
(9) Purchase of European publications.

The local items are grants from the Estates Improvement Fund and the Inland Labour Transport Fund for hospitals and dispensaries.

62. The actual Provincial expenditure in 1878-79 was Rs. 12,30,980, and the local estimate for 1880-81 was Rs. 12,32,000; but the Government of India has reduced it by Rs. 25,000, probably with reference to the figures of the regular estimate for 1879-80 which amount to Rs. 11,90,000. But as increased expenditure under Vaccination and some other heads is anticipated, the original local estimate will stand. The grants under "Imperial" and "Local" do not call for any special notice.

63.—25. *Stationery and Printing.*—The cost of "Establishment of the Stationery Office" and of "Stationery purchased in the country" is Imperial. The actual cost of such stationery in 1878-79 amounted to Rs. 1,33,728. The local regular estimate for 1879-80 was Rs. 2,85,000, which has been raised by the Government of India to Rs. 5,35,000. A provision of Rs. 12,91,000 has been made by the Financial Department on this account for 1880-81, as almost all stationery supplies are in future to be purchased in the country. The Imperial grant to the Provincial Government for stamps and stationery supplied from central stores is Rs. 4,48,000, but the expenditure came up to Rs. 5,95,616 in 1878-79, and is expected to be Rs. 6,34,000 in 1879-80 and Rs. 6,41,000 in 1880-81. The other Provincial charges included under this head are "Government presses," "Printing at private presses," "Rents, Rates and Taxes" of Printing Department buildings, and "Cost of stationery purchased in the country," that is to say, the stationery bought by Government offices in certain departments direct in the local markets, and which was formerly included under service heads. The total Provincial outlay in 1878-79 was Rs. 9,52,087, expected to rise in 1879-80 to Rs. 9,75,000, and estimated at Rs. 9,77,000 for 1880-81.

The figures under "Local" represent merely the printing expenses of the incorporated local funds.

64.—26. *Political*; 27. *Allowances*; 28. *Civil furlough and absentee allowances*; and 29. *Superannuations*—are generally all heads of Imperial charges and do not call for special notice. There is a small entry under local funds for superannuation gratuities and pensions.

65.—30. *Miscellaneous.*—The Imperial items are charges for remittance of treasure and other charges of a miscellaneous character. The Provincial items are—

(1) Travelling allowances to covenanted and uncovenanted officers attending examinations.
(2) Rewards for proficiency in Oriental languages, and allowances to Language Examination Committee.
(3) Special Commissions of Enquiry.
(4) Allowances to Civil Servants out of employ.
(5) Donations for charitable purposes.
(6) Rewards for the destruction of wild animals.
(7) Cost of books and publications.
(8) Charges on account of European vagrants.
(9) Circuit-house establishments.
(10) Rents, rates, and taxes of buildings not provided under other heads.
(11) Miscellaneous and other unforeseen charges.
(12) Staging bungalow charges.

The figures under "Local" represent the cost of petty establishments, petty construction and repairs, and other contingencies of Serais as well as miscellaneous and unforeseen charges of District Road Funds and District Road Accounts.

The actual Provincial expenditure in 1878-79, excluding staging bungalow charges, which were hitherto included under Public Works Ordinary, amounted to Rs. 2,82,000; the Imperial expenditure under this head was Rs. 40,000, and Local, Rs. 30,000: total Rs. 3,52,000. The difference between the original local figures and those adopted by the Financial Department for 1879-80 and 1880-81 is mainly due to the inclusion by the latter of the charges on account of staging bungalows transferred to this head. The Government of India has also increased the regular estimate for 1879-80 by Rs. 6,000, and the estimate for 1880-81 by Rs. 5,000, on account of increase under remittance charges. The figures of the Financial Department will be adopted.

66.—31. *Famine Relief.*—The heading is blank for 1879-80 and 1880-81.

67.—32. *Railways.*—The actual working expenses of railways in Bengal was in 1878-79 Rs. 13,46,998; they are expected to rise to Rs. 19,75,000 in 1879-80, and will probably amount to Rs. 17,90,000 in 1880-81. The figures of 1878-79 and 1879-80 include expenditure on surveys which are Provincial. Excluding the expenditure on surveys, the figures will be Rs. 12,52,966 for 1878-79, Rs. 18,85,000 for 1879-80, and Rs. 17,90,000 for 1880-81. Setting these expenses against the receipts of the Railways shown under XXV, State Railways, the net earnings to Government have been Rs. 5,00,134 in 1878-79; they are expected in 1879-80 to be Rs. 5,15,000 (and may probably be more), and in 1880-81 Rs. 9,35,000. The total capital outlay to end of 1878-79 on these Railways (excepting the Calcutta and South-Eastern State Railway) amounted, as shown above, to Rs. 2,76,57,805, and will probably come up to Rs. 2,99,38,710* by the end of 1879-80, and Rs. 3,09,38,710 at the close of the current financial year. The net earnings of these Railways, excluding those of the Calcutta and South-Eastern State Railway, for the three years stand at Rs. 3,57,561, Rs. 4,75,000, and Rs. 8,95,000; so that the capital laid out on them actually brought in 1·2 per cent. in 1878-79, will probably bring in 1·5 per cent. in 1879-80, and 2·8 per cent. in 1880-81.

* This includes an expenditure of Rs 3,15,000 paid from Provincial Funds on the Patna and Gya Railway.

68.—33. *Irrigation and Navigation.*—The expenditure on Government embankments and works for the improvement of Government Estates is the only item shown as Imperial under this head. The Provincial items are the charges of the Nuddea Rivers and Calcutta and Eastern Canals, outlay on agricultural and other works, and the charges of the Irrigation Department proper. The total Provincial expenditure in 1878-79 amounted to Rs. 15,20,000. In 1879-80 it is expected to be Rs. 20,86,000. For 1880-81 the grant was originally fixed at Rs. 21,60,000; but an addition of Rs. 2,50,000 has subsequently been made to it for expenditure on the Jagooty Project out of the supplementary grant of Rs. 12,00,000 placed at the disposal of the Public Works Department. The grant will accordingly stand at Rs. 24,10,000. The working expenses of Orissa, Midnapore, Hidgellee Tidal and Sone Canals amounted in 1878-79 to Rs. 8,05,610. The regular estimate for 1879-80 shows Rs. 8,20,000, and the estimate for 1880-81 Rs. 7,78,000. Setting these expenses against the receipts from these canals as shown under XXVI, Irrigation, the net earnings to Government were in 1878-79 Rs. 45,523. In 1879-80 they may amount to Rs. 2,47,000, and in 1880-81 to Rs. 3,88,000. The total capital outlay on these canals to end of 1878-79 amounted to Rs. 4,81,84,920, which includes the very unprofitable outlay in the purchase of the Orissa Canals. It will probably come up to Rs. 5,04,34,920 by the end of 1879-80, and to Rs. 5,18,34,920 at the close of the current financial year. The capital laid out may bring in by the end of 1880-81 ·7 per cent. only.

69.—34. *Other Public Works.*—The Provincial items under this head are the ferry charges, accounted for in the Civil Department, and Strand Bank charges and Public Works expenditure proper, accounted for in the Public Works Department. The total expenditure under this head in 1878-79 amounted to Rs. 33,45,013, which includes the charges on account of staging bungalows since transferred to "Miscellaneous." Excluding those charges from the estimates for 1879-80 and 1880-81, the regular estimate for 1879-80 shows Rs. 32,44,000, increased since the close of the year by an extra grant of four lakhs of rupees to cover cost of works in hand. The original local estimate for 1880-81 was Rs. 34,22,000, which has been adopted by the Financial Department; but a sum of Rs. 80,000 was afterwards transferred to the Irrigation Department for certain works to be done by that department; and as the amount is included in the grant of Rs. 21,60,000 fixed for that department, the grant for Public Works Ordinary should have stood at Rs. 33,42,000. This grant was only sufficient to meet the cost of ordinary repairs and maintenance, and to carry on in a very inadequate way works already in hand. The Lieutenant-Governor therefore subsequently sanctioned an additional grant of Rs. 12,00,000 under this head, out of which a sum of Rs. 2,50,000 has been added to the grant originally fixed for Irrigation works, so that the grant for 1880-81 will stand at Rs. 42,92,000. The Public Works expenditure (Local) has been fixed at Rs. 26,69,000, but it should be raised to Rs. 27,34,000 to provide for the steam-ferry service from Kurrigaon to Dhubri.

70. XXXV. *Provincial and local surplus.*—As explained above, this is merely an adjusting head between Provincial and Imperial accounts.

71. *Contribution.*—The entries here correspond to those on the receipt side of the estimate.

72. In the Resolution of this Government dated the 31st March 1879, the closing balance of Provincial Funds on that date was estimated at Rs. 45,40,750. The actual balance as reported by the Accountant-General was Rs. 42,79,000. The appended statement shows that the surplus of the year 1879-80 will probably amount to Rs. 20,000. The balance at the close of that year will accordingly be increased by that amount.

73. The total Provincial receipts of the year 1880-81 are estimated to amount to Rs. 3,78,07,000, and the expenditure to Rs. 3,90,73,000, or Rs. 12,66,000 more than the estimated receipts. The closing balance of that year will accordingly decrease by that amount, and will be reduced, as shown in the statement, to Rs. 30,33,000.

74. The balance of the Incorporated Local Funds on 1st April 1879 was Rs. 24,99,000. It will probably rise to Rs. 27,07,000 on 31st March 1880, and may amount to Rs. 34,21,000 at the close of the year 1880-81. This balance, though large as a whole, is spread over nearly all the districts in the province. Care should, however, be taken by the local bodies and officers responsible for the administration of the funds to prevent undue accumulation of balances.

75. In conclusion, it may be noted that, while the Bengal Estimates for 1880-81 show a gross revenue on all accounts of Rs. 17,29,25,000, the expenditure on service heads within the province shown in the same estimates amounts to only Rs. 6,98,29,000.

ORDER.—Ordered that a copy of the above Resolution, and the appended statement, be submitted to the Government of India, in the Department of Finance and Commerce, with special reference to paragraph 6.

Ordered also, that a copy of the above Resolution, and the appended statement, be forwarded to the Accountant-General for information and guidance.

Ordered also, that a copy of the above Resolution, and the appended statement, be forwarded to the Revenue Department of this Government, with special reference to paragraph 46.

Ordered also, that a copy of the above Resolution, and the appended statement, be forwarded to the General, Medical, Judicial, Political, and Public Works Departments of this Government, and to the Public Works Department, Irrigation and Railway Branches, for information.

Ordered also, that a copy of the above Resolution, and the appended statement, be forwarded to the Board of Revenue, with special reference to paragraphs 8, 25, and 30.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

No. 1281.

COPY, with copy of the appended statement, submitted to the Government of India, in the Department of Finance and Commerce, with special reference to paragraph 6 of the Resolution.

No. 1282.

COPY, with copy of the appended statement, forwarded to the Accountant-General, Bengal, for information and guidance.

No. 1283.

COPY, with copy of the appended statement, forwarded to the Revenue Department of this Government, with special reference to paragraph 46.

482

No. 1284.

COPY, with copy of the appended statement, forwarded to the General Department of this Government for information.

No. 1285.

COPY, with copy of the appended statement, forwarded to the Medical Department of this Government for information.

No. 1286.

COPY, with copy of the appended statement, forwarded to the Judicial Department of this Government for information.

No. 1287.

COPY, with copy of the appended statement, forwarded to the Political Department of this Government for information.

No. 1288.

COPY, with copy of the appended statement, forwarded to the Public Works Department of this Government for information.

No. 1289.

COPY, with copy of the appended statement, forwarded to the Public Works Department of this Government, Irrigation Branch, for information.

No. 1290.

COPY, with copy of the appended statement, forwarded to the Public Works Department of this Government, Railway Branch, for information.

No. 1291.

COPY, with copy of the appended statement, forwarded to the Board of Revenue, with special reference to paragraphs 8, 25, and 30 of the Resolution.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 25th May 1880.

W. H. & others.—Reg. No. 998C—294—27-5-80.

483.

STATEMENT.

	Accounts, 1878-79.				Regular Estimate, 1879-80.							
					Department of Finance.				Local Government (revised.)			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	26,90,000	24,60,000	51,50,000	.....	42,79,000	24,99,000	67,78,000	.....	42,79,000	24,99,000	67,78,000
I.—Land Revenue ...	3,75,24,000	.....	1,47,000	3,76,71,000	3,73,94,000	.....	1,00,000	3,74,94,000	3,73,94,000	.....	1,00,000	3,74,94,000
III.—Forest	4,16,000	.....	.....	4,16,000	4,59,000	.....	.....	4,59,000	4,59,000	.....	.....	4,59,000
IV.—Excise	.....	70,28,000	.....	70,28,000	.....	70,30,000	.....	70,30,000	.....	70,30,000	.....	70,30,000
V.—Assessed Taxes ...	17,21,000	2,98,000	.....	20,19,000	22,00,000	3,50,000	.....	25,50,000	22,00,000	3,50,000	.....	25,50,000
VI.—Provincial Rates...	.....	36,40,000	36,31,000	72,71,000	.....	35,50,000	35,85,000	71,35,000	.....	35,50,000	35,85,000	71,35,000
VII.—Customs	98,72,000	90,000	.....	99,62,000	85,93,000	77,000	.....	86,70,000	85,93,000	77,000	.....	86,70,000
VIII.—Salt	2,36,34,000	1,24,000	.....	2,37,58,000	2,45,15,000	90,000	.....	2,46,05,000	2,45,15,000	90,000	.....	2,46,05,000
IX.—Opium	7,00,61,000	.....	.....	7,00,61,000	7,04,24,000	.....	.....	7,04,24,000	7,04,24,000	.....	.....	7,04,24,000
X.—Stamps	.....	1,07,85,000	.....	1,07,85,000	.....	1,15,70,000	.....	1,15,70,000	.....	1,15,70,000	.....	1,15,70,000
XI.—Registration ...	.....	9,89,000	.....	9,89,000	.....	10,00,000	.....	10,00,000	.....	10,44,000	.....	10,44,000
XIII.—Post Office ...	18,63,000	.....	6,000	18,69,000	.....	.....	4,000	4,000	.....	.....	4,000	4,000
XV.—Minor Departments	.....	1,25,000	1,58,000	2,83,000	.....	1,21,000	1,50,000	2,71,000	.....	1,21,000	1,50,000	2,71,000
XVI.—Law and Justice	.....	16,46,000	.....	16,46,000	.....	17,81,000	.....	17,81,000	.....	16,81,000	.....	16,81,000
XVII.—Police	.....	4,32,000	.....	4,32,000	.....	4,60,000	.....	4,60,000	.....	4,60,000	.....	4,60,000
XVIII.—Marine	4,77,000	11,76,000	.....	16,53,000	1,98,000	10,94,000	.....	12,92,000	1,98,000	10,94,000	.....	12,92,000
XIX.—Education	.....	4,80,000	.....	4,80,000	.....	4,50,000	.....	4,50,000	.....	4,50,000	.....	4,50,000
XX.—Medical	.....	1,96,000	.....	1,96,000	.....	2,40,000	.....	2,40,000	.....	2,40,000	.....	2,40,000
XXI.—Stationery and Printing	.....	1,10,000	.....	1,10,000	.....	95,000	.....	95,000	.....	95,000	.....	95,000
XXII.—Interest	8,13,000	45,000	.....	8,58,000	8,27,000	12,000	.....	8,39,000	8,27,000	12,000	.....	8,39,000
XXIII.—Superannuations ...	66,000	.....	.....	66,000	70,000	.....	.....	70,000	70,000	.....	.....	70,000
XXIV.—Miscellaneous ...	37,000	7,96,000	2,42,000	10,75,000	22,000	8,52,000	2,28,000	11,02,000	22,000	8,52,000	2,28,000	11,02,000
XXV.—Railways	.....	17,53,000	.....	17,53,000	.....	24,00,000	.....	24,00,000	.....	24,00,000	.....	24,00,000
XXVI.—Irrigation and Navigation	12,000	15,27,000	9,000	15,48,000	7,000	17,64,000	9,000	17,80,000	7,000	17,64,000	9,000	17,80,000
XXVII.—Other Public Works	75,000	8,38,000	30,000	9,43,000	53,000	6,49,000	.....	7,02,000	53,000	6,49,000	.....	7,02,000
XXVIII.—Provincial and Local deficit ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
XXX.—Gain by exchange	40,000	.....	.....	40,000	25,000	.....	.....	25,000	30,000	.....	.....	30,000
Total ...	14,66,11,000	3,20,78,000	42,23,000	18,29,12,000	14,47,87,000	3,35,85,000	40,76,000	18,24,48,000	14,47,92,000	3,35,29,000	40,76,000	18,23,97,000
Contributions	.....	.....	1,93,000	.....	.....	.....	93,000	.....	3,15,000	.....	2,35,000	.....
Allotment	.....	47,57,000	.....	.....	.....	46,63,000	.....	.....	.....	46,63,000	.....	.....
Grand Total ...	.....	3,95,25,000	68,76,000	.....	.....	4,25,27,000	66,68,000	.....	.....	4,24,71,000	68,10,000	.....
Provincial and Local Deficits	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

485

VENUES.

BUDGET ESTIMATE, 1880-81.

Local Government (original.)				Department of Finance.				Local Government (revised.)			
Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	57,37,000	26,41,000	83,78,000	.....	52,24,000	25,65,000	77,89,000	.....	42,99,000	27,07,000	70,06,000
3,72,64,000	.....	96,000	3,73,60,000	3,72,65,000	.....	96,000	3,73,61,000	3,72,65,000	.....	96,000	3,73,61,000
5,70,000	.....	.....	5,70,000	5,70,000	.....	.....	5,70,000	5,70,000	.....	.....	5,70,000
....	69,00,000	.....	69,00,000	.....	70,30,000	.....	70,30,000	.....	70,30,000	.....	70,30,000
21,75,000	3,25,000	.....	25,00,000	11,50,000	3,50,000	.....	15,00,000	11,50,000	3,50,000	.....	15,00,000
.....	33,77,000	37,41,000	71,18,000	.....	33,77,000	35,79,000	69,56,000	.....	33,77,000	35,79,000	69,56,000
90,54,000	63,000	.....	91,17,000	83,87,000	63,000	.....	84,50,000	83,87,000	63,000	.....	84,50,000
2,38,00,000	1,18,000	.....	2,39,18,000	2,56,34,000	1,18,000	.....	2,57,52,000	2,56,34,000	1,18,000	.....	2,57,52,000
5,98,18,000	.....	.....	5,98,18,000	6,12,35,000	.....	.....	6,12,35,000	6,12,35,000	.....	.....	6,12,35,000
.....	1,11,00,000	.....	1,11,00,000	.....	1,15,00,000	.....	1,15,00,000	.....	1,12,00,000	.....	1,12,00,000
.....	11,00,000	.....	11,00,000	.....	10,50,000	.....	10,50,000	.....	11,00,000	.....	11,00,000
.....	.....	4,000	4,000	.....	.....	4,000	4,000	.....	....	4,000	4,000
.....	1,59,000	1,43,000	3,02,000	.....	1,59,000	1,43,000	3,02,000	.....	1,59,000	1,43,000	3,02,000
.....	19,81,000	.....	19,81,000	.....	19,81,000	.....	19,81,000	.....	19,81,000	.....	19,81,000
.....	4,57,000	.....	4,57,000	.....	4,57,000	.....	4,57,000	.....	4,57,000	.....	4,57,000
.....	11,73,000	.....	11,73,000	.....	11,73,000	.....	11,73,000	.....	11,73,000	.....	11,73,000
.....	4,52,000	.....	4,52,000	.....	4,52,000	.....	4,52,000	.....	4,52,000	.....	4,52,000
.....	1,63,000	.....	1,63,000	.....	1,63,000	.....	1,63,000	.....	1,63,000	.....	1,63,000
.....	94,000	.....	94,000	.....	94,000	.....	94,000	.....	94,000	.....	94,000
7,54,000	15,000	.....	7,69,000	7,54,000	15,000	.....	7,69,000	7,54,000	15,000	.....	7,69,000
82,000	.....	.....	82,000	82,000	.....	.....	82,000	82,000	.....	.....	82,000
55,000	8,35,000	1,07,000	9,97,000	55,000	8,46,000	1,07,000	10,08,000	55,000	8,46,000	1,07,000	10,08,000
.....	27,00,000	.....	27,00,000	.....	27,25,000	.....	27,25,000	.....	27,25,000	.....	27,25,000
7,000	18,55,000	9,000	18,71,000	7,000	18,55,000	9,000	18,71,000	7,000	18,55,000	9,000	18,71,000
14,000	6,56,000	.....	6,70,000	14,000	6,56,000	.....	6,70,000	14,000	6,56,000	.....	6,70,000
7,28,000	...	...	7,28,000	.....	...	.....	.....	5,52,000	...	.....	5,52,000
34,000		.....	34,000	20,000	.....	.....	20,000	20,000	.....	...	20,000
13,43,55,000	3,35,23,000	41,00,000	17,19,78,000	13,51,73,000	3,40,64,000	30,38,000	17,21,75,000	13,57,25,000	3,38,14,000	30,38,000	17,24,77,
.....	5,000	93,000	.	.....	5,000	93,000	.....		5,000	1,93,000	.....
.	19,88,000		.....	.....	39,88,000	.....	...	.....	39,88,000	.....	....
.....	4,12,53,000	68,34,000	.....	.....	4,32,81,000	65,96,000	.....	.....	4,21,06,000	68,36,000	.....
.....	14,07,000	...	7,28,000	.....	.....	.....	.....	.....	12,68,000	...	5,52,000

486

EXPEN

	Accounts, 1878-79.				Regular Estimate, 1879-80.							
					Department of Finance.				Local Government (revised).			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest on debt	.....	32,14,000	.....	32,14,000	.....	35,07,000	.....	35,07,000	.....	35,07,000	.....	35,07,000
2. Interest on Service Fund, &c.	1,41,000	.....	.....	1,41,000	1,41,000	.....	.....	1,41,000	1,41,000	... .	.....	1,41,000
3. Refunds	4,24,000	6,51,000	1,81,000	12,56,000	5,52,000	7,50,000	3,000	13,05,000	5,52,000	7,50,000	3,000	13,05,000
4. Land Revenue	4,87,000	25,43,000	.. ...	30,30,000	4,25,000	25,37,000	.....	29,62,000	4,25,000	25,49,000	.....	29,74,000
5. Forest	3,38,000	.....	.....	3,38,000	3,02,000	.....	.....	3,02,000	3,02,000	.....	.....	3,02,000
6. Excise	.....	2,83,000	.....	2,83,000	.....	2,60,000	.....	2,60,000	.....	2,60,000	.....	2,60,000
7. Assessed Taxes	.....	2,79,000	.....	2,79,000	.....	1,96,000	.....	1,96,000	.....	1,96,000	.....	1,96,000
8. Provincial Rates... ...	.....	13,000	3,74,000	3,87,000	.....	.....	2,37,000	2,37,000	.....	.....	2,37,000	2,37,000
9. Customs	.....	6,99,000	.....	6,99,000	.....	6,92,000	.....	6,92,000	.....	6,92,000	.....	6,92,000
0. Salt	95,000	48,000	.....	1,43,000	80,000	30,000	.....	1,10,000	80,000	30,000	.....	1,10,000
1. Opium	1,69,57,000	.....	.....	1,69,57,000	2,05,66,000	.....	.....	2,05,66,000	2,05,66,000	.....	.....	2,05,66,000
2. Stamps	.....	2,51,000	.....	2,51,000	.....	2,62,000	.....	2,62,000	.....	2,62,000	.....	2,62,000
3. Registration	.....	5,96,000	.....	5,96,000	.....	5,58,000	.....	5,58,000	.....	5,58,000	.....	5,58,000
5. Post Office...	24,12,000	.....	2,65,000	26,77,000	.....	.....	2,75,000	2,75,000	.....	.....	2,75,000	2,75,000
7. Administration	2,61,000	14,77,000	.....	17,38,000	2,70,000	14,70,000	.....	17,40,000	2,70,000	14,70,000	.....	17,40,000
8. Minor Departments ...	23,000	2,45,000	57,000	3,25,000	19,000	2,62,000	54,000	3,35,000	19,000	2,62,000	54,000	3,35,000
9. Law and Justice... ...	2,69,000	83,19,000	.....	85,88,000	2,90,000	83,61,000	.....	86,51,000	2,90,000	83,61,000	.....	86,51,000
0. Police	.....	40,24,000	.....	40,24,000	.....	39,75,000	.....	39,75,000	. ....	39,75,000	.....	39,75,000
1. Marine	9,03,000	12,37,000	.....	21,40,000	10,35,000	10,77,000	.....	21,12,000	10,35,000	10,77,000	.....	21,12,000
2. Education	.....	24,88,000	19,000	25,07,000	.....	24,45,000	20,000	24,65,000	.....	24,45,000	20,000	24,65,000
3. Ecclesiastical	2,12,000	8,000	.....	2,20,000	1,87,000	8,000	.....	1,95,000	1,87,000	8,000	.....	1,95,000
4. Medical	3,31,000	12,31,000	19,000	15,81,000	3,40,000	11,90,000	20,000	15,50,000	3,40,000	11,90,000	20,000	15,50,000
5. Stationery and Printing	2,28,000	9,52,000	3,000	11,83,000	6,26,000	9,75,000	5,000	16,06,000	6,26,000	9,75,000	5,000	16,06,000
6. Political	30,000	.....	.....	30,000	17,000	.....	.....	17,000	17,000	.....	.....	17,000
7. Allowances	21,34,000	.....	.....	21,34,000	21,11,000	.....	.....	21,11,000	21,11,000	.....	... ..	21,11,000
8. Civil, Furlough, and Absentee Allowances ...	25,000	.....	.....	25,000	29,000	.....	.....	29,000	29,000	.....	.....	29,000
9. Superannuations... ...	7,41,000	.....	1,000	7,42,000	13,32,000	.....	5,000	13,37,000	13,32,000	.....	5,000	13,37,000
0. Miscellaneous	40,000	2,82,000	30,000	3,52,000	1,90,000	3,50,000	10,000	5,50,000	1,90,000	3,50,000	10,000	5,50,000
1. Famine Relief	−1,57,000	.....	.....	−1,57,000	.....	.....	.....	.....	.....	.....	.....	.....
2. Railways	97,000	13,47,000	.....	14,44,000	1,57,000	19,75,000	.....	21,32,000	1,57,000	19,75,000	.....	21,32,000
3. Irrigation and Navigation	4,39,000	15,20,000	.....	19,59,000	5,20,000	20,86,000	.....	26,06,000	5,20,000	20,86,000	.....	26,06,000
4. Other Public Works ...	4,23,000	33,45,000	34,28,000	71,96,000	4,67,000	32,44,000	34,74,000	71,85,000	4,67,000	36,44,000	34,74,000	75,85,000
5. Provincial and Local Surplus	16,28,000	.....	.....	16,28,000	10,11,000	.....	.....	10,11,000	2,28,000	.....	.....	2,28,000
Total ...	2,84,81,000	3,50,52,000	43,77,000	6,79,10,000	3,06,67,000	3,62,10,000	41,03,000	7,09,80,000	2,98,84,000	3,66,22,000	41,03,000	7,06,09,000
Special contribution to the Imperial Treasury	.....	.....	.....	.....	.....	10,00,000	.....	.....	.....	10,00,000	.....	.....
Contributions	.....	1,94,000	... ..	.....	...	93,000	... ..	....	.....	5,50,000	.....	.....
Closing balance	.....	42,79,000	24,99,000	67,78,000	.....	52,24,000	25,65,000	77,89,000	.....	42,99,000	27,07,000	70,06,000
										56,3366		
Grand Total ...	.....	3,95,25,000	68,76,000	.....	.....	4,25,27,000	66,68,000	.....	... .	4,24,71,000	68,10,000	.....
Provincial and Local Surplus	.....	15,89,000	39,000	16,28,000	.....	9,45,000	66,000	10,11,000	.....	20,000	2,08,000	2,28,000

Reg. No. 1070C—234—27-5-80.

487

DITURE.

BUDGET ESTIMATE, 1880-81.											
LOCAL GOVERNMENT (ORIGINAL).				DEPARTMENT OF FINANCE.				LOCAL GOVERNMENT (REVISED).			
Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	36,58,000	.....	36,58,000	.....	36,58,000	.....	36,58,000	.....	36,57,000	.....	36,57,000
1,52,000	.....	.....	1,52,000	1,56,000	.....	.....	1,56,000	1,56,000	.....	.....	1,56,000
4,62,000	6,00,000	9,000	10,71,000	4,62,000	6,00,000	9,000	10,71,000	4,62,000	6,00,000	9,000	10,71,000
4,46,000	25,16,000	.....	29,62,000	4,46,000	25,16,000	.....	29,62,000	4,46,000	25,16,000	.....	29,62,000
4,07,000	.....	.....	4,07,000	4,07,000	.....	.....	4,07,000	4,07,000	.....	.....	4,07,000
.....	2,70,000	.....	2,70,000	.....	2,70,000	.....	2,70,000	.....	2,70,000	.....	2,70,000
.....	3,00,000	.....	3,00,000	.....	76,000	.....	76,000	.....	1,30,000	.....	1,30,000
.....	.....	4,04,000	4,04,000	.....	.....	2,44,000	2,44,000	.....	.....	2,44,000	2,44,000
.....	7,11,000	.....	7,11,000	.....	7,11,000	.....	7,11,000	.....	7,11,000	.....	7,11,000
1,20,000	34,000	.....	1,54,000	.....	34,000	.....	34,000	.....	34,000	.....	34,000
2,72,49,000	.....	.....	2,72,49,000	2,15,75,000	.....	.....	2,15,75,000	2,15,75,000	.....	.....	2,15,75,000
.....	2,64,000	.....	2,64,000	.....	2,64,000	.....	2,64,000	.....	2,64,000	.....	2,64,000
.....	5,83,000	.....	5,83,000	.....	5,83,000	.....	5,83,000	.....	5,83,000	.....	5,83,000
.....	.....	3,06,000	3,06,000	.....	.....	3,06,000	3,06,000	.....	.....	3,06,000	3,06,000
2,57,000	14,24,000	.....	16,81,000	2,57,000	14,53,000	.....	17,10,000	2,57,000	14,53,000	.....	17,10,000
20,000	3,26,000	56,000	4,02,000	20,000	2,76,000	56,000	3,52,000	20,000	2,76,000	56,000	3,52,000
2,84,000	84,99,000	.....	87,83,000	2,84,000	84,99,000	.....	87,83,000	2,84,000	85,12,000	.....	87,96,000
.....	40,64,000	.....	40,64,000	.....	40,64,000	.....	40,64,000	.....	40,70,000	.....	40,70,000
.....	11,91,000	.....	11,91,000	.....	11,91,000	.....	11,91,000	.....	11,99,000	.....	11,99,000
.....	25,53,000	24,000	25,77,000	.....	25,26,000	24,000	25,50,000	.....	25,65,000	24,000	25,89,000
2,17,000	9,000	.....	2,26,000	2,01,000	9,000	.....	2,10,000	2,01,000	9,000	.....	2,10,000
3,70,000	12,32,000	23,000	16,25,000	3,70,000	12,07,000	23,000	16,00,000	3,70,000	12,32,000	23,000	16,25,000
13,88,000	9,77,000	6,000	23,71,000	13,84,000	9,77,000	6,000	23,67,000	13,84,000	9,77,000	6,000	23,67,000
34,000	.....	.....	34,000	34,000	.....	.....	34,000	34,000	.....	.....	34,000
16,02,000	.....	.....	16,02,000	11,76,000	.....	.....	11,76,000	11,76,000	.....	.....	11,76,000
25,000	.....	.....	25,000	25,000	.....	.....	25,000	25,000	.....	.....	25,000
7,97,000	.....	2,000	7,99,000	7,97,000	.....	.....	7,97,000	7,97,000	.....	.....	7,97,000
40,000	2,97,000	10,000	3,47,000	40,000	3,30,000	10,000	3,80,000	40,000	3,30,000	10,000	3,80,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
71,000	17,40,000	.....	18,11,000	71,000	17,90,000	.....	18,61,000	71,000	17,90,000	.....	18,61,000
3,67,000	21,60,000	.....	25,27,000	3,67,000	21,60,000	.....	25,27,000	3,67,000	24,10,000	.....	27,77,000
4,65,000	34,22,000	26,69,000	65,56,000	4,65,000	34,22,000	26,69,000	65,56,000	4,65,000	42,92,000	27,34,000	74,91,000
.....	.....	.....	.....	10,27,000	.....	.....	10,27,000	.....	.....	.....	.....
3,47,73,000	3,68,30,000	35,09,000	7,51,12,000	2,95,64,000	3,66,16,000	33,47,000	6,95,27,000	2,85,37,000	3,78,80,000	34,12,000	6,98,29,000
.....	.....	.....	.....	.....	10,00,000	.....	.....	.....	10,00,000	.....	.....
.....	93,000	5,000	.....	.....	93,000	5,000	.....	.....	1,93,000	5,000	.....
.....	43,30,000	33,20,000	76,50,000	.....	55,72,000	32,44,000	88,16,000	.....	30,33,000	34,21,000	64,54,000
.....	4,12,53,000	68,34,000	.....	.....	4,32,81,000	65,96,000	.....	.....	4,21,06,000	68,38,000	.....
.....	.....	6,79,000	.....	.....	3,48,000	6,79,000	10,27,000	.....	.....	7,14,000	.....

BENGAL CIVIL BUDGET ESTIMATE OF EXCLUDED LOCAL FUNDS FOR 1880-81.

No. 2517C, dated Calcutta, the 31st March 1880.

Memo. by—H. CLOGSTOUN, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Abstract Budget Estimate of Excluded Local Funds for 1880-81.

	Receipts.				Charges.			
	Estimate, 1880-81.	Estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.	Estimate, 1880-81.	Estimate, 1879-80.	Actuals, 1878-79.	Regular estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Funds.								
Railway Police Clothing	6,000	.....	6,481	6,000	6,000	.....	8,041	3,500
Marine Funds.								
Hospital Port Dues	50,000	55,000	49,713	48,000	78,750	85,400	83,027	85,000
Balasore Port	3,450	8,000	8,736	3,500	7,431	8,381	6,991	7,000
Cuttack and Pooree Ports	14,360	15,000	16,728	15,000	11,569	14,621	19,944	15,000
Chittagong Port	32,509	25,900	34,762	33,000	21,166	26,748	39,495	30,000
Total ...	1,00,319	1,03,900	1,09,939	99,500	1,18,916	1,35,150	1,49,457	1,37,000
Education Funds.								
Hindoo College	4,457	4,461	4,996	5,000	3,240	3,652	3,897	3,000
Doorga Churn Laha	3,012	3,012	3,012	3,000	3,012	3,012	3,024	3,000
Mozufferpore School	2,664	2,255	3,953	2,500	2,664	2,255	4,120	11,000
Vizianagram Scholarship	.....	.....	2,965	2,000	1,000	.....	1,006	1,000
Midnapore High School	3,040	.....	.....	2,000	2,000	.....	.....	2,000
Prosunno Nath Roy	5,078	5,104	5,131	5,000	4,997	5,097	6,082	5,000
Mirza Mahomed Hossein's Endowment ...	1,085	1,085	1,272	1,000	1,085	1,085	970	1,000
Behari Lall Mookerjea's Endowment... ...	10,500	.....	16,448	6,000	19,500	.....	5,420	4,500
Total ...	29,836	15,917	37,777	26,500	37,498	15,101	24,519	30,500
Medical and Charitable Funds.								
Pilgrims' Lodging-house	20,550	9,200	17,113	40,000	22,614	7,511	7,339	20,000
Shah Bunwari Lall's Endowment	4,100	5,860	14,380	5,800	6,044	11,960	3,817	6,000
Chupra Dispensary	3,158	2,722	3,723	3,000	2,841	3,697	4,410	2,500
Prince Golam Mahomed's Trust	16,960	16,960	11,941	16,000	16,206	15,913	15,761	15,500
Bengal Charitable Relief	1,000	.....	15,556	10,000	.....	.....	4	3,500
Chinsurah Poor Fund	1,560	1,560	1,060	2,700	1,560	1,560	1,535	1,500
Balasore Pilgrim Hospital	908	908	1,060	2,000	908	908	777	1,000
Choonee Lall Seal's Endowment	2,000	2,000	992	2,000	.....	2,000	.....	.....
Total ...	50,236	39,210	65,825	81,500	50,173	43,549	33,643	50,000
Public Works Funds.								
Darjeeling Improvement	9,374	9,000	23,134	20,000	6,298	7,500	19,317	14,000
Town Improvement	2,600	5,800	18,519	8,000	3,372	4,700	6,241	5,000
Wahabee Fund	1,860	.....	.....	4,000	1,860	.....	.....	2,000
Total ...	13,834	14,800	41,653	32,000	11,530	12,200	25,558	21,000
Miscellaneous Funds.								
Zoological Gardens	38,800	40,600	42,764	45,500	38,800	37,159	34,142	42,000
Mohsin Endowment	1,16,000	57,834	.....	1,25,000	90,000	43,430	.....	85,000
Cantonment Funds	44,187	43,500	33,583	32,000	47,873	46,000	38,140	34,000
Obsolete Funds	.....	9,239	46,637	40,000	.....	7,731	57,777	79,000
Grand Total ...	3,99,212	3,25,000	3,84,659	4,88,000	4,00,790	3,40,320	3,71,277	4,82,000

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
POLICE FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railway Police Clothing Fund.									
Opening balance	.....	1,981	.....	1,981	(a)		.....	1,041	—519
Miscellaneous cash realizations ...	6,000	.....	6,000		.....		6,481		
Total ...	.....	6,000		6,000	.....		.....	6,481	6,000
GRAND TOTAL ...	.....	7,981		7,981	.....		.....	7,522	5,481

(a) No estimate made for 1879-80, the transactions being then under personal deposits from whence they were transferred to local funds in May 1879.. The estimate for next year is approximate only, figures not having been obtained from the Assistant Inspector-General of Railway Police who administers the fund.

MARINE FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospital Port Dues Fund.									
Opening balance	.....	28,176	.....	28,176	.....	65,176	.....	98,490	65,176
Hospital port dues	(b) 50,000		50,000		55,000		49,713		48,000
Total ...	.....	50,000	.....	50,000	.....	55,000	.....	49,713	
GRAND TOTAL ...	.....	78,176		78,176	.....	1,20,176	.....	1,48,203	1,13,176

(b) The employment of the steam-launch for towing cargo-boats, &c., has been discontinued under orders of Government.

CIVIL BUDGET ESTIMATE.

to 31st March 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
POLICE FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railway Police Clothing Fund.									
Purchase of clothing	6,000		6,000		.....		.....	7,000	
Balance transferred to personal deposits.	.....		.....		.....		1,041		
								1,041	
Total ...	.....	6,000		6,000	.....		.....	8,041	3,500
Closing balance ...	.....	1,981		1,981	.....		.....	—519	1,981
GRAND TOTAL ...	.....	7,981		7,981	.....		.....	7,522	5,481

MARINE FUNDS.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospital Port Dues Fund.									
Charges of sick seamen sent to hospital.	(c)56,000		56,000		62 000		56,416		
Salary of Health Officer ...	15,600		15,600		15,600		14,785		
Establishment	(d)1,857		1,857		1,809				
Steam-launch and dingee ...	1,468		1,468		1,468		4,812		
Doolie-bearers	1,584		1,584		1,584				
Stationery	120		120		120				
Office contingencies	60		174		216		605		
Office rent	540		540		540				
Service postage stamps	7		7		5		.....		
Cost of medical stores	.....		.....		.....		67		
Dockyard services and supplies ...	1,253		1,253		(e)		934		
Purchase and repair of doolies ...	25		25		.....		166		
Furniture for nurses' quarters, General Hospital.	.....		.....		.....		1,500		
Miscellaneous and unforeseen charges.	36		36		36		12		
Percentage of establishment in Accountant-General's and Commissioners' offices.	.....		.....		344		.....		
Petty construction and repairs ...	200		200		1,678		3,680		
Total ...	.....	78,750		78,864	.....	85,400	.....	83,027	85,000
Closing balance ...	.....	—574		—688	.....	34,776	.....	65,176	28,176
GRAND TOTAL ...	.....	78,176		78,176	.....	1,20,176	.....	1,48,203	1,13,176

(c) Based on the actuals of the past year.
(d) Annual increment of Inspector
(e) No provision was made by the Health Officer this year.

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80
Balasore Port Fund	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Opening balance	.....	—979	.....	—979	.....	2,521	.....	776	2,521
Port dues on vessels	(a) 3,000		3,000		4,000		2,895		
Pilotage fees	(a) 200		200		3,800		180		
Contribution from Government ...	.....		5,000		.....		3,000		
Miscellaneous	250		250		200		230		
Refund of Mr. Bond's pension charged to the Fund from 1875-76 to 1877-78.	.....		.....		.....		2,261		
Suspense account ... / Little Basses Light-dues ...	.....		.		.....		170		
Total ...	.....	3,450		8,450		8,000		8,736	3,500
GRAND TOTAL ..	.....	2,471		7,471		10,521		9,512	6,021

(a) According to the actual receipts of the past year

Cuttack and Pooree Port Fund	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—11,452		—11,452		—11,452		—8,236	—11,452
Port dues on vessels	(c) 13,600		13,600		13,800		Cuttack 13,738		
Fines and forfeitures	(c) 100		100		200				
Contribution from provincial services.	.....		7,000		.....		Pooree 2,990		
Miscellaneous	(d) 660		660		1,000		.....		
Total ...	.....	14,360		21,360		15,000		16,728	15,000
GRAND TOTAL ...	.....	2,908		9,908		3,548		8,492	3,548

(c) Based on the actuals of the past year
(d) Smaller receipts for lighter hire, the hulks *Deesa* and *Ghaspore* having been sold.

CIVIL BUDGET ESTIMATE.

to 31st March 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Balasore Port Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....				
Port Officer	3,600		3,600		3,600				
Clerks and servants	312		312		312				
Office and ground-rent	360		360		360				
Travelling allowances	150		150		150				
Service postage stamps	25		25		25		6,991		
Contingencies	(b) 350		350		.....				
Pilotage establishment ...	(b) 1,884		1,884		1,884				
Cost of stores	(b) 600		500		1,500				
Petty construction and repairs ...	(b) 250		250		500				
Percentage of establishment in Accountant-General's and Commissioners' offices.	.....		.....		50				
Total ...	.....	7,431		7,431		8,381		6,991	7,000
Closing balance ...	.....	—4,960		40		2,140		2,521	—979
GRAND TOTAL ...	.....	2,471		7,471		10,521		9,512	6,021

(b) The Collector of Customs explains that the contingent expenditure has been estimated with reference to the actual expenditure of the past year.

Cuttack and Pooree Port Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Native doctor and other establishment. (e)	.....		.....		414				
Contingencies (e)	.....		.....		36				
Interest on loans (f)	.....		.....		1,676				
Vessels and boats' establishment ...	(g) 3,216		3,216		3,192				
Stores	.....		.....		.....				
Repairs ... ... / Contingencies	1,256		1,256		1,256				
Light-house establishment and contingencies.	(h) 352		352		337				
Portmaster	4,800		3,000		4,800		Cuttack 12,840 Pooree 7,104		
Clerks and servants	780		780		876				
Contingencies	(i) 80		80		100				
Service postage stamps	30		30		30				
Travelling allowance	(j) 150		150		250				
Petty construction and repairs ...	755		755		755				
Miscellaneous	(k) 150		150		.....				
Percentage of establishment in Accountant-General's and Commissioners' offices.	.....		.....		94				
Public Works (l)	.....		.....		805				
Total ...	.....	11,560		9,761		14,621		19,944	15,000
Closing balance ...	.....	—8,661		139		—11,073		—11,452	—11,452
GRAND TOTAL ...	.....	2,908		9,908		3,548		8,492	3,548

(e) To be borne by the Medical Department,—see letter from Government of Bengal, No. 847, dated 8th February 1880.
(f) The loan has not been taken up.
(g) As modified in orders of Government of Bengal, No. 1173, dated 18th September 1879, and 16th February 1880.
(h) An increased amount required for contingencies.
(i) Reduced under orders of Government of Bengal, No. 1173, dated 18th September 1879.
(j) Reduced under Government orders of 18th February 1880.
(k) To meet cost of river marks. No provision hitherto made.
(l) Nothing estimated by local officer.

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Chittagong Port Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,136	.....	1,136	.....	—1,864	.....	2,869	—1,864
Port dues on vessels	(a) 20,000		20,000		16,000		19,417		
Pilotage receipts	(a) 10,000		10,000		9,000		9,569		
Interest on Government securities	1,109		800		.....		1,109		
Tolls on canals (b)	.....		.....		500		1,084		
Fines and forfeitures	(c) 1,000		1,000		200		1,046		
Miscellaneous receipts (d) ...	400		400		200		1,251		
Sale-proceeds of materials recovered from wreck.	.....		.....		.....		1,286		
Total ...	.....	32,509		32,200		25,900		34,762	33,000
GRAND TOTAL ...	.....	33,645		33,336		24,036		37,631	31,136

(a) Based on the actual receipts of the past year.
(b) Transferred to the Road Cess Committee—Letter from Government of Bengal, No. 431C, dated 20th May 1879.
(c) Based on actuals of the past year.
(d) The receipts under this head last year were of an exceptional nature.

CIVIL BUDGET ESTIMATE.

to 31st March 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Chittagong Port Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	(e) 157		157		75		157		
POLICE.									
European Constable	996		996		996		996		
VESSELS AND BOATS.									
Establishment	(f) 2,040		2,040		1,788		1,513		
Stores	50		50		50		489		
Repairs	(g) 250		250		150		.....		
Contingencies	100		100		100		89		
LIGHT-HOUSES.									
Establishment	2,772		2,772		2,772		2,934		
Stores	4,000		4,000		4,000		2,145		
Contingencies	230		230		230		193		
PILOTAGE.									
Establishment	3,060		3,060		3,060		2,506		
Temporary establishment ...	.....		.....		.....		288		
Percentage on earnings	800		800		750		663		
Contingencies	.....		.....		.....		54		
PORT ESTABLISHMENT.									
Portmaster (and Assistant) (h) ...	3,568		3,568		1,812		1,702		
Clerks	(i) 1,020		1,020		1,200		1,133		
Servants	(i) 288		288		348				
Service postage stamps	20		20		20		10		
Contingencies (j)	184		184		150		208		
Travelling allowance	.....		.....		.....		41		
Value of mathematical stores ...	.....		.....		.....		132		
Fees to members of Marine Courts	.....		.....		.....		224		
Cost of raising wreck	.....		.....		.....		2,400		
Miscellaneous and unforeseen charges	.....		.....		.....		100		
Pensions	(k) 158		158		110		237		
Percentage of establishment in Accountant-General's and Commissioners' offices	.....		.....		162		.....		
CANAL TOLLS.									
Establishment and contingencies	.....		.....		.....		240		
Petty construction and repairs (l)	150		150		.....		41		
Public works (m)	1,323		1,323		8,975		21,000		
Total ...	.....	21,166		21,166		26,748		39,495	30,000
Closing balance ...	.....	12,479		12,170		−2,712		−1,864	1,136
GRAND TOTAL ...	.....	33,645		33,336		24,036		37,631	31,136

(e) According to the actuals of the past year.
(f) Reduced by Government of Bengal,—see resolution on local funds for 1879-80, dated 2nd July 1879. The provision is for the pilot cutter and the schooner *Swallow*, and a temporary establishment for six months.
(g) The boats will require larger repairs.
(h) The post of Port Officer and Conservator has been separated from that of Collector of Customs and an independent officer appointed,—see resolution, Government of Bengal, No. 1662, dated 14th October 1879.
(i) Mohesh khal toll establishment transferred to the Road Cess Committee—Letter from Government of Bengal, No. 431, dated 20th May 1879.
(j) Provision for office stationery and chowkidari tax on the Kutubdiah light-house.
(k) The serang attached to the pilot cutter has been pensioned.
(l) For expenditure by civil officers.
(m) As advised by Government of Bengal,—see letters Nos. 3108 and 3326, dated 21st November and 13th December 1879.

GOVERNMENT OF BENGAL—

From 1st April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanction estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
EDUCATION FUNDS.									
Hindu College Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	13,787	.....	13,787	.....	11,787	.....	10,688	11,787
Interest on Government securities	4,457		4,457		4,461		4,996		
Total ...	.....	4,457		4,457		4,461		4,996	5,000
GRAND TOTAL ...	.....	18,244		18,244		16,248		15,684	16,787
Doorga Churn Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,747	.....	1,747	.....	1,747	.....	1,759	1,747
Interest	3,012		3,012		3,012		3,012		3,000
Total ...	.....	3,012		3,012		3,012		3,012	
GRAND TOTAL ...	.....	4,759		4,759		4,759		4,771	4,747
Mozufferpore School Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—1,327	.....	—1,327	.....	7,173	.....	7,340	7,173
Interest (*a*)	864		864		624		3,953		
Rent of Jageriah Estate	1,800		1,800		1,631				
Total ...	.....	2,664		2,664		2,255		3,953	2,500
GRAND TOTAL ...	.....	1,337		1,337		9,428		11,293	9,673

(*a*) The investment is Rs. 21,600 in Government securities of the 4 per cent. loan.

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	2,955	.....	2,955			.....	—4	1,955
Contribution ...	(*c*)	.....	1,800	1,800			2,965	2,965	2,000
GRAND TOTAL ...	.....	2,955		4,755				2,961	3,955

(*c*) It is not known whether the present Rajah will continue the contribution hitherto given by his predecessor.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
EDUCATION FUNDS.									
Hindu College Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	(a) 3,240		3,240		3,652		3,897		3,000
Total ...	.....	3,240		3,240		3,652		3,897	
Closing balance ...	.....	15,004		15,004		12,596		11,787	13,787
GRAND TOTAL ...	.....	18,244		18,244		16,248		15,684	16,787

(a) As estimated by the Director of Public Instruction.

Doorga Churn Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarship	3,012		3,012		3,012		3,024		
Total ..	.....	3,012		3,012		3,012		3,024	3,000
Closing balance ...	.....	1,747		1,747		1,747		1,747	1,747
GRAND TOTAL ...	.....	4,759		4,759		4,759		4,771	4,747

Mozufferpore School Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Masters							1,320		
Educational contingencies ...							70		
Miscellaneous establishments ...	(b)2,664		2,664		2,255		602		
Contingencies of ditto ...							36		
Miscellaneous							2,092		
Total ...	.....	2,664		2,664		2,255		4,120	11,000
Closing balance ...	.....	—1,327		—1,327		7,173		7,173	—1,327
GRAND TOTAL ...	.....	1,337		1,337		9,428		11,293	9,673

(b) As furnished by the Director of Public Instruction.

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	1,000		1,000				1,006		
		1,000		1,000				1,006	1,000
Closing balance ...	.....	1,955		3,755				1,955	2,955
GRAND TOTAL ...	.....	2,955		4,755				2,961	3,955

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Midnapore High School(a).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....								
Interest	3,040		3,040						
GRAND TOTAL ...	.....	3,040		3,040					2,000

(a) A newly created fund. The endowment consists of Rs. 50,000 in municipal debentures and Rs. 1,000 in 4 per cents.

Prosunno Nath Roy Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—1,932	.....	—1,932	.....	—1,932	.....	—981	—1,932
Interest	4,270		4,270		4,296		4,390		
Fees and fines	600		600		600		557		
Subscription	200		200		200		73		
Miscellaneous	8		8		8		111		
Total ...	.....	5,078		5,078		5,104		5,131	5,000
GRAND TOTAL ...	.....	3,146		3,146		3,172		4,150	3,068

Mirza Mahomed Hossein's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	444	.....	444	.....	444	.....	142	444
Interest	248		248		248		444		
Rents	461		461		461		712		
Schooling-fees and fines	100		100		100		116		
Contributions	276		276		276		.....		
Total ...	.....	1,085		1,085		1,085		1,272	1,000
GRAND TOTAL ...	.....	1,529		1,529		1,529		1,414	1,444

CIVIL BUDGET ESTIMATE.

to 31*st March* 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate 1880-81.		Sanctioned estimate 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate 1879-80.
Midnapore High School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	(*b*)2,000		2,000						2,000
Total ...	.....	2,000		2,000					
Closing balance ...	.....	1,040		1,040					.....
GRAND TOTAL ...	.....	3,040		3,040					2,000

(*b*) An approximate estimate, no figures having been obtained from the administrators of the fund.

Prosunno Nath Roy Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Teachers, Clerks, and Servants ...	2,040		2,040		2,040		1,933		
Native Doctors	720		720		720		1,768		
Servants	630		630		786				
Compounders and Dressers ...	240		240		216				
Hospital furniture	150		150		150		.....		
Cost of medicines	180		180		160		368		
Contingencies	172		172		160		163		
Diet of patients	500		500		500		1,850		
Miscellaneous	190		190		190				
Petty construction and repairs ...	175		175		175		.....		
Total ...	.....	4,997		4,997		5,097		6,082	5,000
Closing balance .	.....	—1,851		—1,851		—1,925		—1,932	—1,932
GRAND TOTAL ...	.....	3,146		3,146		3,172		4,150	3,068

Mirza Mahomed Hossein's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of masters	888		888		888		693		
Contingencies	84		84		84		277		
Petty construction and repairs ...	113		113		113		.....		
Total ...	.....	1,085		1,085		1,085		970	1,000
Closing balance ...	.....	444		444		444		444	444
GRAND TOTAL	.....	1,529		1,529		1,529		1,414	1,444

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED.

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Behari Lall Mookerjea's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	12,528	.....	12,528				.....	11,028
Interest(*a*)	6,000		6,000					16,448	
Sale of securities(*b*)	4,500		4,500					.....	
Total ...	.....	10,500		10,500				16,448	6,000
GRAND TOTAL ...	.....	23,028		23,028				16,448	17,028

(*a*) The endowment consists of Rs. 1,50,000 in 4 per cent. Government securities.
(*b*) Accumulated savings to be spent on buildings.

MEDICAL AND CHARITABLE FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pilgrims' Lodging-house Fund.(*d*)									
Opening balance	.....	22,120	.....	22,120	.....	2,120	.....	—7,654	2,120
Fees for Lodging-house	18,400		18,400		8,000		4,540		
Fees for issue of medical officer's certificate.	1,050		1,050		700		272		
Fines	500		500		500		2,833		
Miscellaneous	600		600		.....		9,468		
Total ...	.....	20,550		20,550		9,200		17,113	40,000
GRAND TOTAL ...	.....	42,670		42,670		11,320		9,459	42,120

(*d*) This was formerly called the Pooree Pilgrims Fund. The operations of the Act are now extended to Gya and Deoghur.

CIVIL BUDGET ESTIMATE.

to 31st March 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Behari Lall Mookerjea's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Head Master ...	3,144		3,144				.....		
Masters and Teachers ...									
Servants	60		60				.....		
Contingencies	60		60				.....		
Assistant Surgeon	1,200		1,200				.....		
Compounders and Dressers ...	240		240						
Servants	240		240				.....		
Diet of patients	480		480				.....		
Cost of medicines	480		480				.....		
Miscellaneous	96		96				5,420		
Public Works(c)	13,500		13,500				.....		
Total ...	.....	19,500		19,500				5,420	4,500
Closing balance ...	.....	3,528		3,528				11,028	12,528
GRAND TOTAL ...	.....	23,028		23,028				16,448	17,028

(c) For the erection of a building for the school and dispensary.

MEDICAL AND CHARITABLE FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pilgrims' Lodging-house Fund.									
Refunds	200		200		.....		.....		
Hospitals and Dispensaries ...	2,675		2,675		2,504		2,404		
Allowance to Health Officer ...	2,160		2,160		1,200		1,162		
Clerks	1,260		1,260		600		709		
Servants	240		240		180				
Stationery	80		80		50		49		
Contingencies	336		336		300				
Printing at private presses ...	320		320		200		11		
Conservancy and lighting ...	4,193		4,193		2,420		2,976		
Establishment and contingencies									
Miscellaneous	3,150		3,150		.....		26		
Public Works(e)	8,000		8,000		.....		.....		
Percentage of establishment in offices of account and audit.	.....		.....		57		.....		
Petty construction and repairs ...	.....		.....		.....		2		
Total ...	.....	22,614		22,614		7,511		7,339	20,000
Closing balance ...	.....	20,056		20,056		3,809		2,120	22,120
GRAND TOTAL ...	.....	42,670		42,670		11,320		9,459	42,120

(e) For improving the supply of drinking water at Gya,—see letter from Government of Bengal, No. 114, dated 16th February 1880.

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		[illegible] estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Shah Bunwari Lall's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	16,615		16,615		16,815		6,252	16,815
Interest(*a*)	.....	4,100		4,100		5,860		14,380	5,800
GRAND TOTAL ...	.....	20,715		20,715		22,675		20,632	22,615

(*a*) The investment is Rs. 1,02,500 at 4 per cent.

Chupra Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,280	.....	1,280	.....	780	.....	1,467	780
Interest(*d*)	708		708		1,274		2,388		
Rents	120		120		117		.....		
Fees and fines	50		50		.....		81		
Subscriptions	(*e*)2,280		2,280		1,331		901		
Miscellaneous	.....		.....		.....		353		
Total ...	.....	3,158		3,158		2,722		3,723	3,000
GRAND TOTAL ...	.....	4,438		4,438		3,502		5,190	3,780

(*d*) A portion of the securities has been made over to Shah Bunwari Lall's Endowment Fund.
(*e*) A contribution to be made from the endowment fund.

Prince Golam Mahomed's Trust.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—1,776		—1,776		—2,276	.....	1,544	—2,276
Interest	.....	16,960		16,960		16,960	11,815		
Miscellaneous	.....	.....		.....		.....	126		
Total ...	.....	.....		.....				11,941	16,000
GRAND TOTAL ...	.....	15,184		15,184		14,684		13,485	13,724

503.

CIVIL BUDGET ESTIMATE.

to 31st March 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shah Bunwari Lall's Endowment.									
Establishment	(b)1,500		1,500		2,460		1,578		
Contingencies	(b)2,994		2,994		1,000		2,239		
Miscellaneous									
Petty construction and repairs ...	1,550		1,550		(c)8,500		.....		
Total ...	.....	6,044		6,044		11,960		3,817	6,000
Closing balance ...	.....	14,671		14,671		10,715		16,815	16,615
GRAND TOTAL ...	.....	20,715		20,715		22,675		20,632	22,615

(b) Revisions sanctioned by the Commissioner of Patna.
(c) Some special works to be executed in 1879-80.

Chupra Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Surgeon	720		720		720		720		
Native Doctors									
Compounders and Dressers ...	(f)1,002		1,002		978		825		
Clerks									
Diet of patients	650		650		650		.....		
Bazar medicines	100		100		80		107		
Contingencies	369		369		469		2,758		
Petty construction and repairs ...	.....		.....		800		.....		
Total ...	.....	2,841		2,841		3,697		4,410	2,500
Closing balance ...	.....	1,597		1,597		—195		780	1,280
GRAND TOTAL ...	.....	4,438		4,438		3,502		5,190	3,780

(f) Increased provision for an hospital apprentice sanctioned by the Commissioner of Patna.

Prince Golam Mahomed's Trust.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs
Assistant Surgeon	1,200		1,200		1,200		1,200		
Compounders and Dressers ...	204		204		204		625		
Clerks and Servants	(g) 480		480		420				
Diet of patients	600		600		600		461		
Cost of medicines	1,000		1,000		1,000		870		
Hospital charges	200		200		200		.....		
Contingencies	256		256		523		209		
Charitable donations	11,766		11,766		11,766		12,075		
Petty construction and repairs ...	(h) 500		500		.....		321		
Total ...	.....	16,206		16,206		15,913		15,761	15,500
Closing balance ...	.....	—1,022		—1,022		—1,229		—2,276	—1,776
GRAND TOTAL ...	.....	15,184		15,184		14,684		13,485	13,724

(g) For entertainment of a sweeper.
(h) For construction of a cook-room.

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Bengal Charitable Relief.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	6,500		6,500					
Interest	.....	(a) 1,000		1,000					
Amount transferred from sundry funds.	.....	.....		.....				15,556	
GRAND TOTAL ...	.....	7,500		7,500					10,000

(a) Interest on Rs. 25,000 invested in Government securities of the 4 per cent. loan.

Chinsurah Poor Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance	.....	—193		—193		—193	.....	—918	—1,393
Interest	.....	1,560		1,560		1,560	909		
Contributions ...	.....	.....		.....		.....	151		
Total ...	.....	.....		.....	.....	.....	.....	1,060	2,700
GRAND TOTAL ...	.....	1,367		1,367		1,367		142	1,307

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,770		1,770		770		487	770
Contributions(c)	.....	908		908		908		1,060	2,000
GRAND TOTAL ...	.....	2,678		2,678		1,678		1,547	2,770

(c) Shown as the Unno Chutter Fund in 1879-80.

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	2,992		2,992		992		.....	992
Interest(d)	.....	2,000		2,000		2,000		992	2,000
GRAND TOTAL ...	.....	4,992		4,992		2,992		992	2,992

(d) Endowment of Rs. 50,000 in Government securities of the 4 per cent. loan.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Bengal Charitable Relief.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	(b)	.....		.....				4	3,500
Closing balance ...	.....	7,500		7,500				15,552	6,500
GRAND TOTAL ...	.....	7,500		7,500				15,556	10,000

(b) There is no fixed expenditure from this fund; and in the absence of information as to any probable requirements for relief purposes, no amount is entered.

Chinsurah Poor Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pensions	.....	1,560		1,560		1,560		1,535	1,500
Closing balance ...	.....	—193		—193		—193		—1,393	—193
GRAND TOTAL ...	.....	1,367		1,367		1,367		142	1,307

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Native Doctors	336		336		336		362		
Clerks and Servants									
Compounders and Dressers ...	120		120		120				
Diet of patients	200		200		200		315		
Bazar medicines	50		50		50		17		
Miscellaneous	142		142		142		83		
Municipal tax	60		60		60		.....		
Total ...	.....	908		908		908		777	1,000
Closing balance ...	.....	1,770		1,770		770		770	1,770
GRAND TOTAL ...	.....	2,678		2,678		1,678		1,547	2,770

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Native Doctors, Compounders, and Dressers.									
Servants									
Diet of patients									
Cost of medicines	(c)		2,000		2,000				
Stationery									
Printing at private presses ...									
Hospital furniture...									
Contingencies									
Total ...	.....	.....		2,000		2,000			
Closing balance ...	.....	4,992		2,992		992		992	2,992
GRAND TOTAL ...	.....	4,992		4,992		2,992		992	2,992

(c) The Surgeon-General reports that the dispensary has not been opened and that he is therefore unable to furnish any estimate of expenditure.

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
PUBLIC WORKS FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Darjeeling Improvement Fund.									
Opening balance	.....	10,505	.....	10,505	.....	4,505	.....	688	4,505
Location rents	1,677		1,677		1,677		4,284		
Rents from farming leases ...	5,517		5,517		5,517				
Rents from Government hâts and bazars.	(a)1,900		1,900		1,500		1,925		
Lease of ferries	280		280		280		213		
Receipts from Rungaroon ...	.....		.....		.....		79		
Contributions	.....		.....		.....		6,511		
Miscellaneous	.....		.....		26		10,122		
Total ...	.....	9,374		9,374		9,000		23,134	20,000
GRAND TOTAL ...	.....	19,879		19,879		13,505		23,822	24,505

(a) Increase expected from the Naksurburry and Kalingpong Bazars.

Town Improvement Fund (d).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	5,348			.....	2,348	.....	—9,930	2,348
Chowkidari tax	.....				360		.....		
Rent of town lands	2,100				5,128		17,514		
Fees and fines	.....				100		1,005		
Miscellaneous receipts	500				212				
Total ...	.....	2,600				5,800		18,519	8,000
GRAND TOTAL ...	.....	7,948				8,148		8,589	10,348

(d) There will be no receipts or expenditure on account of the Goalundo Town Improvement Fund, the Government estate from which the revenue was derived having been washed away by the River Ganges.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
PUBLIC WORKS FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Darjeeling Improvement Fund.									
Clerks	240		240		240				
Contingencies	160		160		160		6,442		
Botanical Garden establishment and contingencies.	.....		.....		.....				
Ferry toll establishments and contingencies.	2,380		2,380		2,380		1,033		
Hât establishments and contingencies.	(*b*)780		780		696		3,063		
Staging bungalow establishment and contingencies.	(*c*)738		738		540				
Miscellaneous and unforeseen charges.	.....		.....		.....		3,449		
Contribution towards repayment of Darjeeling water-supply loan.	.....		.....		.....				
Percentage of establishment in the offices of account and control.	.....		.....		57		.....		
Public works	.....		10,000		2,427		1,861		
Petty construction and repairs ...	2,000		2,000		1,000		3,469		
Total ...	.....	6,298		16,298		7,500		19,317	14,000
Closing balance ...	.....	13,581		3,581		6,005		4,505	10,505
GRAND TOTAL ...	.....	19,879		19,879		13,505		23,822	24,505

(*b*) A sweeper for the Kalingpong bazar has been sanctioned by Commissioner.
(*c*) Entertainment of three sweepers and a chowkidar has been sanctioned by Government.

Town Improvement Fund (e).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Clerks	320				740		977		
Servants	240				312				
Head Constables and Constables	.....				360		271		
Cost of stationery	12				12				
Contingencies	55				133				
Printing at private presses ...	.....				30		.....		
Conservancy and lighting establishment and contingencies.	345				821		1,219		
Aid to Goalundo School	.....				120		120		
Aid to dispensary	.....				120		200		
Vaccinators for six months ...	.....				60		.....		
Subscription to life-boat	.....				150		150		
Percentage of establishment in the offices of account and control.	.....				36		.....		
Petty construction and repairs ...	2,400				.....		2,489		
Public works	.....				1,806		815		
Total ...	.....	3,372				4,700		6,241	5,000
Closing balance ...	.....	4,576				3,448		2,348	5,348
GRAND TOTAL ...	.....	7,948				8,148		8,589	10,348

(*e*) See remarks under Receipts.

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	2,000							
Interest on Government securities.	.....	*(a)* 1,860							4,000
GRAND TOTAL ...	.....	3,860							4,000

(a) Interest on Rs. 46,500 invested in 4 per cent. Government securities.

Juggernath Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	.....		1,000						
Total ...	.....			1,000					

MISCELLANEOUS FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Zoological Gardens.									
Opening balance	.....	4,378	.....	4,378	.....	878	.....	—7,744	878
Interest on Government securities	*(b)* 360		360		600		152		
Rents	2,000		2,000		2,000		1,787		
Government contributions ...	20,000		20,000		20,000		27,070		
Subscriptions and donations ...	3,500		7,000		5,000				
Entrance receipts	12,000		12,000		12,000		11,337		
Miscellaneous	940		940		1,000		2,418		
Total ...	.....	38,800		42,300		40,600		42,764	45,500
GRAND TOTAL ...	.....	43,178		46,678		41,478		35,020	46,378

(b) A portion of the securities has been sold.

Mohsin Endowment Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	40,000		40,000	.....				
Receipts from Syedpore Estate ...	60,000		60,000		.....				
Rents of lands	4,500		4,500		4,500				
Interest on securities	50,000		50,000		45,000				
Madrissa fees	864		864		7,974				
Miscellaneous receipts	276		276		.....				
Sale of securities	.....		.....		.....				
Contributions	360		360		360				
Total ...	.....	*(c)* 1,16,000		1,16,000		57,834			1,25,000
GRAND TOTAL ...	.....	1,56,000		1,56,000		57,834			1,25,000

(c) A first estimate for the full transactions of this fund. That portion of the Mohsin Endowment devoted to Mahomedan education was taken under the service he of education in previous years, and transferred to local funds from 1879-80. The estimate is an approximate one, no figures having been received from the local agents.

CIVIL BUDGET ESTIMATE.

to 31st March 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	.....	1,860							2,000
Closing balance	.....	2,000							2,000
GRAND TOTAL ...	.....	3,860							4,000
Juggernath Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	.....		1,000						
Total ...	.....			1,000					
MISCELLANEOUS FUNDS. *Zoological Gardens.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage of establishment in the offices of account and control.	.....		.....		216		.....		
European and Native establishments.	7,254		7,254		7,332		6,506		
Food of animals	14,000		14,000		10,000		9,909		
Purchase of animals	1,100		1,100		1,000		238		
Contingencies and miscellaneous...	3,000		3,000		5,738		3,891		
Petty construction and repairs ...	1,700		1,700		4,373		2,643		
Public works	11,746		11,746		8,500		11,555		
Total ...		38,800		38,800		37,159		34,142	42,000
Closing balance ...		4,378		7,878		4,319		878	4,378
GRAND TOTAL ...		43,178		46,678		41,478		35,020	46,378
Mohsin Endowment Fund. (d)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Moulavies in school	4,530		4,530		4,590				
Madrissas	28,716		28,716		28,968				
Scholarships	9,072		9,072		9,072				
Charitable dispensary	7,308		7,308		.....				
Pensions	1,404		1,404		.....				
Establishment of local agents ...	732		732		.....				
Law charges	500		500		.....				
Petty construction and repairs ...	.....		.....		.....				
Religious endowments (three-ninths share).	19,998		19,998		.....				
Emambara establishments ...	9,954		9,954		.....				
Matwali's share (one-ninth) ...	6,666		6,666		.....				
Purchase of securities	2		2		.....				
Miscellaneous	318		318		.....				
Grant to Sylhet Madrissa ...	800		800		800				
Total ...		90,000		90,000		43,430			85,000
Closing balance ...		66,000		66,000		14,404			40,000
GRAND TOTAL ...		1,56,000		1,56,000		57,834			1,25,000

(d) See remarks under Receipts.

GOVERNMENT OF BENGAL—

From 1st of April 1880

EXCLUDED

RECEIPTS.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Cantonment Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	3,454		3,454	.....	5,453	.....	10,011	5,454
Cess on lands	.....		..		.....		3,243		
Chowkidari tax	9,846		9,846		9,850		8,854		
Fishery licenses	1,647		1,647		1,676		2,085		
Carriage ditto	300		300		300		170		
Slaughter-houses and market licenses.	1,770		1,770		1,970		334		
Other licenses	188		188		188		3,434		
Rents of lands under cultivation	3,705		3,705		3,194		345		
Ditto leased out for grazing ...	5,817		5,817		5,249		103		
Dâk bungalow fees and fines ...	800		800		800		452		
Pound ditto	1,969		1,969		1,781		2,716		
Fines for breach for rules ...	1,802		1,802		1,978		1,878		
Latrines and urinal fees ...	3,256		3,256		1,870		2,638		
Ferry collections	1,105		1,105		1,105		214		
Grant from Imperial Revenues—									
For conservancy	2,892		2,822		3,324		742		
„ free-planting	.....		.....		.....				
„ lock-hospitals	7,412		7,412		7,365		20		
Grant from Local Government funds.	.....		.....		.....		600		
Subscriptions from non-military residents for conservancy.	756		756		680		204		
Subscriptions from residents for other purposes.	.....		.....		100				
Miscellaneous	922		922		2,070		4,651		
Total ...	.....	44,187		44,187		43,500		33,583	32,000
GRAND TOTAL ...	.....	47,641		47,641		48,953		43,594	37,454

Local estimates as passed by the Quartermaster-General of the Army.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1881.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1880-81.		Sanctioned estimate, 1880-81.		Sanctioned estimate, 1879-80.		Actuals, 1878-79.		Regular estimate, 1879-80.
Cantonment Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		425		
Police—									
Head constables and constables.	6,888		6,888		6,828		5,769		
Cost of clothing	168		168		132		48		
Contingencies	692		692		583		512		
Medical—									
Vaccination—									
Vaccinators...	258		258		198		171		
Hospital and Dispensaries—									
Native doctors and other establishment.	1,996		1,996		1,924		129		
Aid to local dispensaries ...	480		480		480		762		
Diet of patients	240		240		240		5		
Cost of country medicines ...	.....		.....		.....		.....		
Contingencies	100		100		50		51		
Lock-hospitals—									
Allowance for medical charge of lock-hospital.	3,000		3,000		3,000		.....		
Establishment	.....		.....		.....		.....		
Contingencies	2,672		2,672		2,589		92		
General Management—									
Office establishments ...	2,364		2,364		2,255		3,583		
Contingencies	357		357		270		449		
Service postage stamps ...	51		51		45		18		
Printing at private presses ...	.....		.....		.....		102		
Miscellaneous Establishment—									
General station and conservancy.	7,189		7,189		8,439				
Sudder bazar conservancy ...	5,139		5,139		5,435		14,440		
Station and latrine conservancy.	6,753		6,753		2,898				
Staging bungalow establishment and contingencies.	402		402		352		319		
Conservancy and contingencies.	1,780		1,780		2,062		3,432		
Tree-tendings and garden establishment.	990		990		990		263		
Tree tendings and garden contingencies.	520		520		570		.....		
Miscellaneous establishment	164		164		150		.....		
Miscellaneous and unforeseen charges.	2,315		2,315		2,198		2,161		
Petty construction and repairs	3,355		3,355		4,041		1,880		
Public works	.....		.....		.....		3,529		
Percentage of establishment in offices of account and control.	.....		.....		271		.....		
Total ...	.....	47,873		47,873		46,000		38,140	34,000
Closing balance ...	.....	—232		—232		2,953		5,454	3,454
GRAND TOTAL ...	.....	47,641		47,641		48,953		43,593	37,454

Local estimates as passed by the Quartermaster-General of the Army.

5/2

	Receipts				Charges.			
	Estimate, 1880 81	Estimate, 1879-80.	Actuals, 1878-79	Regular estimate	Estimate, 1880-81.	Estimate, 1879-80.	Actual, 1878-79.	Regular estimate
Obsolete Funds	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs
Opening balance	. .	38,678	49,818	39,000				
Abdool Gunny's Scholarship Fund	.	337	168	.....	....	312	312	.....
Bethune School Fund	. ...	112	100	...	.. .	112		.....
Donelly's Prize Fund . ..	...	20	20	. ...	. ...	20	20	.....
Edinburgh Scholarship Fund	.	32	32	.....	.. ...	32	32	... ..
Forbes' Memorial Fund	... .	240	240	.....	.	240	110	...
Goodeve Scholarship Fund	..	148	148	. ...		144	144	... ..
Ditto Prize Fund	.....	28	28	... .	.....	28	28	.....
Lewis' Medal ,, ...	... ..	23	22	...	. ....	23	.....	. ....
Maharaja Scindia's donation to the Presidency College	..	20	100	.....	...	20	.....	...
Maharaja Scindia's Silver Medal to the Presidency College	.. ..	80		...	..	80	... ..	.....
Maharaja Scindia's Silver Medal to Madrassa	.. .	20	20	.. ..	...	20	.....	...
Rani Katyane's Scholarship Fund	. ..	300	300	...	.....	192	190	.....
Utterpara School Fund ...	. .	.....	... ..	.		.	4,980	...
Pearson's Scholarship Fund	. ....	90	45			90	.....	....
Haraballab Narain Sing's Scholarship Fund...	.....	249	1,378		. .	249	306	.....
Chupra School Fund . .	... .	200	2,863	.	.. .	200	2,287	.....
Norman Testimonial Fund	..	140	70	.	.. ...	135	135	... ..
Promotho Nath Roy Fund .	.	414	126		.....	414	252	...
Hara Coomar Tagore's Sanscrit Scholarship Fund		240	120	.	... ..	240	280	
Prasanno Coomar Tagore's Law Scholarship Fund	...	240	140			240	260	.....
Bhuddruck Charitable Dispensary Fund ..		291	437		.	291	291	..
European Lunatic Asylum Fund ..		200	208	...	. ....	200	.. . .	...
Samboo Nath Pundit's Hospital Fund		...	.. ...	...	. ..	..		.. .
Hackney Carriage Fund	.	.	16,224	.. ...	.. ...	.. ...	4,994	.....
Burdwan Relief Fund	....	1,000	1,496	.....	. . ..	.....	8,957	.....
Juggernath Road Fund		1,300	1,269	.. ..	. .	1,400	1,047	...
Calcutta Female Orphan Home Fund	.. .		64			.....	. ..	..
Sheriff's Fees	..			... .	... .	... .	4,484	. ..
Midnapore Cyclone Relief Fund	... .	.....	.... .	...	..		476	...
Steam-boat Survey Fee Fund	.. ..	1,015	297	..	. . ..	1,015		.
Boat Registry Fund		2,500	2,343	.	.. ..	1,332	2,103	.....
Kali Narain Scholarship Fund	..		120	..	. .	. .	.	.....
Hooghly College Fund . .	... .	..	18,259	..	. .	....	..	.....
Ditto Emambara Fund			.	....	.....	... .	26,089	. .
Proportion of cost of establishment ...		..	..	...	.	702		
Total ..	....	9,239	46,637	40,000	... ..	7,731	57,777	79,000
Closing balance ...		...		. ..		40,186	38,678	.....
Grand Total		47,917	96,455	79,000	..	47,917	96,455	79,000

W. M. F.—Reg. No 2236C.—120—11-6-80

5/3

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 22ND MAY 1880.

RESOLUTION.

READ—

Memorandum No. 2517C, dated the 31st March 1880, from the Accountant-General, Bengal, submitting the Estimates of Receipts and Expenditure of Excluded Local Funds for 1880-81.

IN a Resolution of this Department, dated the 15th January last, the estimated receipts and disbursements of the local funds which are incorporated in the general accounts of the Empire have been reviewed. The estimate now submitted by the Accountant-General comprises the transactions of those local funds which are excluded from the general accounts.

2. The following table shows the opening balance, receipts, expenditure, and closing balance, as estimated by the Accountant-General for 1880-81, of the funds included under the category of "Excluded Local Funds":—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
Police Fund.	Rs.	Rs.	Rs.	Rs.
Railway Police clothing	1,981	6,000	6,000	1,981
Marine Funds.				
Hospital port dues	28,176	50,000	78,750	—574
Balasore port	—979	3,450	7,431	—4,960
Cuttack and Pooree ports	—11,452	14,360	11,569	—8,661
Chittagong port	1,136	32,509	21,166	12,479
	16,881	1,00,319	1,18,916	—1,716
Education Funds.				
Hindu College	13,787	4,457	3,240	15,004
Doorga Churn Laha	1,747	3,012	3,012	1,747
Mozufferpore school	—1,327	2,664	2,664	—1,327
Vizianagram scholarship	2,955	.....	1,000	1,955
Midnapore high school	.....	3,040	2,000	1,040
Prosonno Nath Roy	—1,932	5,078	4,997	—1,851
Mirza Mahomed Hossein's endowment	444	1,085	1,085	444
Behari Lall Mookerjea's endowment	12,528	10,500	19,500	3,528
	28,202	29,836	37,498	20,540
Medical and Charitable Funds.				
Pilgrims' lodging-house	22,120	20,550	22,614	20,056
Shah Bunwari Lall's endowment	16,615	4,100	6,044	14,671
Chupra dispensary	1,280	3,158	2,841	1,597
Prince Golam Mahomed's trust	—1,776	16,960	16,206	—1,022
Bengal Charitable Relief	6,500	1,000	.....	7,500
Chinsurah Poor Fund	—193	1,560	1,560	—193
Balasore Pilgrim Hospital	1,770	908	908	1,770
Choonee Lall Seal's endowment	2,992	2,000	.....	4,992
	49,308	50,236	50,173	49,371
Public Works Funds.				
Darjeeling Improvement	10,505	9,374	6,298	13,581
Town Improvement	5,348	2,600	3,372	4,576
Wahabee Fund	2,000	1,860	1,860	2 000
	17,853	13,834	11,530	20,157
Miscellaneous Funds.				
Zoological Gardens	4,378	38,800	38,800	4,378
Mohsin Endowment	40,000	1,16,000	90,000	66,000
Cantonment Funds	3,454	44,187	47,873	—232
Total ...	1,62,057	3,99,212	4,00,790	1,60,479

3. *Railway Police Clothing Fund.*—No receipts and expenditure of this fund were shown by the Accountant-General in his estimate of local funds for 1879-80, and the fund was ordered to be abolished. But it has ultimately

been decided that while the present arrangements with the Railway Company last, it must be maintained *pro formâ* as an excluded local fund. In the absence of any local estimate, the Accountant-General has entered Rs. 6,000 as the probable receipts for the current year, and the same amount as the estimated expenditure. The Accountant-General's figures may stand.

4. *Hospital Port Dues Fund.*—The receipts of this fund for the current year are estimated at Rs. 50,000 against Rs. 55,000 for last year. Looking to the actuals of 1878-79, which amounted to only Rs. 49,713, the Lieutenant-Governor accepts the Accountant-General's estimate. His estimate of expenditure is also accepted, with the exception of the provision for *Office Contingencies*, which should be raised from Rs. 60 to Rs. 174 to meet the cost of a binocular lately sanctioned for the use of the Health Officer. The closing deficit balance will thus be increased to Rs. 688. The condition of this fund calls now for early consideration on the part of the Marine Department of this Office. Its balances have been absorbed, and the current income is quite inadequate to meet the sanctioned and ordinary charges.

5. *Balasore Port Fund.*—The receipts of this fund for 1880-81 are estimated at Rs. 3,450, and the expenditure at Rs. 7,431. The receipts from pilotage fees are put down at Rs. 200 against Rs. 3,800, the estimated amount for the last year. The total estimated receipts for 1879-80 were Rs. 8,000, but the regular estimate is now only Rs. 3,500. The General Department will be requested to enquire into the cause of this serious deficiency in the port receipts. Meantime the Accountant-General's figure for 1880-81 may stand. It does not seem possible to effect any reduction in the charges upon this fund. As the trade of the Dhamra expands, its position will, it may be hoped, improve. Meantime the Lieutenant-Governor sanctions from Provincial resources a grant of Rs. 5,000 for the current year to place it in a state of solvency.

6. *Cuttack and Pooree Port Fund.*—In Government order No. 1975, dated the 27th May 1878, it was directed that the Cuttack (False Point) and Pooree ports should be grouped together for the purposes of section 47 of Act XII of 1875, and that the Collector of Cuttack should keep the accounts of these ports, and bank with the treasuries at Cuttack and Pooree. The receipts and disbursements of the two ports have therefore been amalgamated in the estimates now submitted. The total receipts for the current year are estimated at Rs. 14,360, and the expenditure at Rs. 11,569. No provision is made for "native doctor and his establishment and contingencies," as it has been decided that the cost of medical establishment should be borne by provincial funds until the condition of the Port Fund improves.

The Accountant-General has provided the full pay of the Port Master at Rs. 400 per mensem. But in Government order No. 448, dated the 25th March last, the pay of that officer was distributed between Port Funds and the Customs estimates, in the respective proportions of Rs. 250 per mensem to the former and Rs. 150 per mensem to the latter. Only Rs. 3,000 should be entered in the Port Fund estimates. The estimate of expenditure in other respects is accepted, and the total grant will stand at Rs. 9,769. The fund will thus close the year with a deficit balance of Rs. 6,861. The Lieutenant-Governor sanctions a contribution of Rs. 7,000 from Provincial Services to cover the deficit.

7. *Chittagong Port Fund.*—The receipts of this fund are estimated at Rs. 32,509 against Rs. 34,762, the actuals of 1878-79. No provision is made for "Tolls on canals" for 1880-81, as they have been transferred to the District Road Committee. A sum of Rs. 1,109, the actual realization in 1878-79 on account of interest on Government securities, has been entered under that head in the estimate for the current year. But as a portion of the securities (Rs. 7,600) has been sold, the receipts from interest will not now be more than Rs. 800, and this amount will accordingly be entered in the budget. The total receipts will thus stand at Rs. 32,200. Full explanations have been furnished by the Accountant-General for his estimate of expenditure for 1880-81, and it is accepted. It is to be observed that the sum of Rs. 3,568 against the entry "Port Master and assistant" is intended to cover the pay of the Port Master only, there being no assistant at present. The year will close with a credit balance of Rs. 12,170.

8. *Education Funds.*—Only eight funds are grouped together under this head, and the rest of the education funds having transactions of less than Rs. 1,000 a year have been removed from the Accountant-General's books and

5/5c

transferred to the personal ledger accounts of the various officers administering them. The total receipts of the eight funds retained in the Accountant-General's books, and now grouped together, are estimated at Rs. 29,836, and the expenditure at Rs. 37,498. The excess of expenditure over the receipts is due to a provision for the erection of a building for a school and dispensary out of the accumulated savings of the "Behary Lall Mookerjea's Endowment Fund."

A sum of Rs. 1,800 should be added to the Vizianagram Scholarship Fund, as probably the present Rajah will contribute that amount, as he did last year, for the scholarship founded by his predecessor. The Accountant-General's estimates of education funds in other respects are accepted.

9. *Medical and Charitable Funds.*—Of the eight funds grouped under this head, three have been newly opened, viz. "Pilgrims' Lodging-house," "Bengal Charitable Relief," and "Balasore Pilgrim Hospital." The first was formerly called "Pooree Pilgrim Fund;" but since the extension of the Pooree Lodging-house Act to the towns of Gya and Deoghur, a new fund has been opened under the general name of "Pilgrims' Lodging-house Fund," the receipts from the various towns being credited and the charges debited to that fund.

The "Bengal Charitable Relief Fund" has been formed out of the balances at credit of the funds mentioned in the margin, which have been closed. The new fund is at the disposal of Government for making grants for the relief of distress. No expenditure is anticipated in the year 1880-81. The accounts of the Balasore Pilgrim Hospital Fund were hitherto mixed up with those of the Cuttack Unnochutter Fund, the hospital being maintained by a contribution of Rs. 75-11-5 a month from the Unnochutter Fund. The Accountant-General's proposal for the separate treatment in the account of the Balasore section of the Unnochutter Fund has been approved, and the fund now bears a separate name in the Accountant-General's book.

(1) Cyclone Relief Fund,
(2) Burdwan Fever Relief Fund,
(3) Midnapore Cyclone Relief Fund,
(4) Fund for the relief of distress in Manbhoom and Furreedpore.

No expenditure is estimated from "Choonee Lall Seal's Dispensary Fund" for the current year; but as the building has been completed and the dispensary is likely to be opened shortly, a provision of Rs. 2,000, as made last year, may be entered for 1880-81.

The total receipts of these medical and charitable funds will stand at Rs. 50,236, and the expenditure at Rs. 52,173.

10. *Public Works Fund.*—Under this head the Accountant-General has included the receipts and charges of the "Darjeeling Improvement Fund," "Town Improvement Fund," and "Wahabee Fund." The transactions of the "Juggernath Road Fund" ought also to have been shown under this head. The receipts and expenditure of this fund for 1879-80 were estimated at Rs. 1,300 and Rs. 1,400 respectively. But as the receipts will be reduced under Government order No. 270 of the 5th February last, Rs. 1,000 may be entered on both sides.

The Accountant-General's estimate of receipts and expenditure of the Darjeeling Improvement Fund does not, as regards charges, appear to be complete. The fund is expected to have a credit balance of Rs. 13,581 at the close of the current year, if no works are sanctioned against the fund; but the Commissioner will be called upon to report at once how the money in hand may best be utilised, as there is much which requires to be done for the improvement of the station. Meantime a lump sum of Rs. 10,000 may be added to the expenditure on account of works during the year.

The figures for 1880-81, entered by the Accountant-General under the "Town Improvement Fund," represent the receipts and charges of the Pooree Town Improvement Fund. There will be no receipts and expenditure on account of the Goalundo Town Improvement Fund, the Government estate from which the revenue was derived having been washed away by the river Ganges. The Pooree Town Improvement Fund has also been ordered, in letter No. 690, dated the 24th March last, to be amalgamated with the Pooree Union Fund, with effect from 1st April of this year. The estimates under the Town Improvement Fund will therefore remain blank for 1880-81. A proposal is under consideration to abolish the Goalundo Town Improvement Fund; but until the question is decided, the fund may continue on the books of the Accountant-General.

The accounts of the "Wahabee Fund" were hitherto kept completely outside the Government books, and the whole fund was under the control of the Collector of Patna. The figures furnished by the Accountant-General apparently refer only to one section of the fund. The whole proceeds of the fund have not been estimated, and the grant of Rs. 20,000 sanctioned by the General Department in order No. 270, dated the 12th ultimo, for expenditure on the Patna college buildings, has not been provided for. A full account of the fund from its formation is awaited from the Accountant-General, and he should report the exact balance at present remaining at its credit, so that the Government may be in a position to decide what amount can be laid out on the purposes for which the fund was formed. The fund for the present may be omitted from the estimates.

11. *Zoological Garden Fund.*—The receipts, including the Government contribution of Rs. 20,000, have been estimated by the Accountant-General at Rs. 38,800, and the expenditure also at the same amount. "Subscriptions and donations" are put down at Rs. 3,500, while the actuals in each of the years 1878-79 and 1879-80 amounted to over Rs. 7,000. The estimate for 1880-81 may be raised to that amount, and the total receipts will stand at Rs. 42,300. The Accountant-General's estimate of expenditure is accepted. The increased provision for European and native establishments has been sanctioned under Government order No. 2163—221-23, dated the 14th October 1879.

12. The Accountant-General's estimates of receipts and expenditure under the *Mohsin Endowment Fund* are accepted; but arrangements should be made in future to have the figures sanctioned by the local agents before they are incorporated in the estimates. The large difference in madrasah fees between the estimates for 1879-80 and 1880-81 is due to the inclusion in the estimate of the former year of the receipts from the Calcutta madrasah, which were expected to amount to Rs. 7,050. These receipts have been excluded from the estimate for 1880-81.

13. *Cantonment Fund.*—The local estimates of receipts and expenditure under "Cantonment Funds," as passed by the Quartermaster-General of the Army, have been entered by the Accountant-General, and will stand.

14. Of the funds grouped together under the head of *Obsolete Funds*, the "Hooghly College Fund" was closed under Government order No. 4296, dated the 11th December 1878; the "Hoogly Emambara Fund" has been incorporated with the *Mohsin Fund;* the "Utterpara School Fund," the "Sheriffs' Fees Fund," and the "Steam-boat Survey Fee Fund," have been amalgamated with Provincial Services—the first under "Education," the second under "Law and Justice," and the third under "Marine." The "Boat Registry Fund" has been made over to the Calcutta Port Commissioners, and the "Hackney Carriage Fund" to the Calcutta Municipality. The "Burdwan Relief Fund" has been closed, and the balance at its credit made over to the new "Bengal Charitable Fund." The "Juggernath Road Fund" should, as stated above, continue as a separate fund, and be included under "Public Works Funds." The rest of the funds have either been closed or removed from the Accountant-General's books, in consequence of their insignificance, their receipts and expenditure being less than Rs. 1,000.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and to the General, Revenue, and Medical Departments of this Office, for information and guidance.

Ordered also that an extract, from paragraph 10 of the Resolution, regarding the Darjeeling Improvement Fund, be forwarded, with a copy of the estimate, to the Commissioner of the Rajshahye and Cooch Behar Division for early report as to the works to be undertaken during the current year. A detailed account of the receipts and expenditure during 1879-80 is also required.

Ordered also that extract paragraph 11 of the Resolution, and the estimate of the Zoological Garden Fund, be forwarded to the Honorary Secretary to the Zoological Garden Committee; and that extract paragraph 13, and the estimate of the Cantonment Funds, be forwarded to the Quartermaster-General.

No. 229T.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information and guidance.

5/7

No. 230-32T.

COPY, with a copy of the estimates, forwarded to the General, Revenue, and Medical Departments of this Office, for information and guidance.

No. 233T.

EXTRACT from paragraph 10, regarding the Darjeeling Improvement Fund, with a copy of the fund estimates, forwarded to the Commissioner of the Rajshahye and Cooch Behar Division, for information and early report as to the works to be undertaken during 1880-81. A detail account of the receipts and expenditure for 1879-80 should also be furnished.

No. 234T.

EXTRACT paragraph 11 of the Resolution, and the estimate of the Zoological Garden Fund, forwarded to the Honorary Secretary to the Zoological Garden Committee, for information.

No. 235T.

EXTRACT paragraph 13, and the estimate of the Cantonment Funds, forwarded to the Quartermaster-General, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

DARJEELING,
The 22nd May 1880.

H. P.—Reg. No. 30—31-5-80.

PART III.

578?

FINANCIAL STATEMENT FOR 1880-81.

SPEECH IN THE LEGISLATIVE COUNCIL OF HIS EXCELLENCY THE GOVERNOR GENERAL OF INDIA, BY THE HON'BLE SIR JOHN STRACHEY, G.C.S.I.

FEBRUARY 24TH, 1880.

1. My Lord, I have now to lay before the Council the Financial Statement for the coming year 1880-81. It takes what has become the somewhat unusual form of a speech by myself, instead of a Resolution published in the Gazette. I shall state to the best of my ability all facts necessary to enable the Council and the public fully to understand the present condition and apparent prospects of our finances. Preliminary.

I propose in the first place to give a summary of the main facts and figures for the year 1878-79, for the year 1879-80, now about to close, and for the coming year 1880-81, and to reserve for a later part of my statement the observations which I may wish to make upon some of the more important questions of our financial policy.

2. The Council will see, from the Abstract Statements which have been laid on the table, that a few changes have been made in the forms of the accounts. CHANGES IN THE FORMS OF THE ACCOUNTS.

New major heads have been opened to show separately the revenue from *Registration* and the expenditure on that department of the administration. REGISTRATION.

The *Guaranteed* and *State Railways* are now shown together under the single head *Railways*. The purchase of the East Indian Railway by the State, involving its transfer from the category of guaranteed to that of state railways, has made comparisons of the current estimates with the past accounts in each separate category impossible; and a like disturbance will ensue on the acquisition of other lines constructed by private capitalists under a guarantee of interest from the public revenues. Moreover, negotiations are already in progress for the working of the Indus Valley State Railway by the Sindh, Punjab, and Delhi Railway Company. It would be difficult to distinguish between the transactions of the two railways under one management. Similar arrangements for the management of other state railways are likely in the future. RAILWAYS.

Regular Estimates, 1879-80.

IRRIGATION AND NAVIGATION.

For like reasons, the transactions with the *Madras Canal and Irrigation Company* will henceforth be entered under the major head, *Irrigation and Navigation*, under which head the cost of agricultural works (drainage and embankments) will also, hereafter, be shown.

Thus the public works heads of account will now be *Railways, Irrigation and Navigation*, and *Other Public Works*.

Accounts, 1878-79.

3. In March last the Regular Estimate for 1878-79 showed a probable surplus, on the ordinary Account, of £1,300,000; the actual surplus was £2,044,391, or £744,391 better than the estimate. The differences between the Accounts and the Regular Estimates are for the most part unimportant, and there are not many of them which now call for remark.

WAR IN AFGHANISTAN.

The net cost of the war in Afghanistan in 1878-79 was £676,381, a close approximation to the estimate of £670,000 made last year. Against this must be set the gain, the amount of which cannot be exactly stated, under the heads of *Railways* and *Telegraphs*. We estimate at £575,000 the ultimate net total cost of the operations in Afghanistan recorded in the Accounts of 1878-79. The sum of £313,420 was spent on *Famine Relief*.

FAMINE RELIEF.

COMPARISON WITH 1877-78.

4. Compared with 1877-78, the Revenues of 1878-79 show an improvement of £6,238,393, of which, however, £2,400,331, under the head of *Provincial Rates*, for the first time incorporated in these accounts, is nominal. The largest increase was under *Land Revenue*, £2,460,919; the loss under this head in 1877-78, in consequence of famine, had been very large. There was a saving of £5,032,355 in *Famine Relief*; there was an increase of expenditure of £1,705,767 under *Loss by Exchange*, and £1,339,281 under *Public Works*. The apparent increase under *Public Works* is explained by the transfer of charges in the earlier year from this head to that of *Famine Relief*, and does not represent a real fluctuation of Public Works expenditure. Altogether the expenditure of the year exceeded that of the previous year by £650,915. The net result is £5,587,478 better than the result of 1877-78.

GENERAL RESULT FAVOURABLE.

5. Thus the financial outturn of 1878-79 was very satisfactory; with the help of the additional taxation imposed in that and in the previous year, amounting to £1,227,891, of which £313,420 was spent on Famine Relief, the true surplus of the year exceeded the amount of £2,000,000, decided to be necessary to meet our obligations on account of famine, and to leave a margin for other contingencies; and this result was obtained, notwithstanding the expenditure on the war, and the remission of the Inland Sugar Duties and some of the Customs Duties on cotton goods and other articles. The standard at which, for ordinary times, the Government aims, namely, a surplus of £2,000,000, less any expenditure on Famine Relief and exclusive of extraordinary charges such as those for great military operations, would have been attained if the accounts had shown a surplus of only £1,010,199, or £1,034,192 less than the actual surplus.

DOUBTFUL PRODUCTIVE PUBLIC WORKS.

6. I see only one drawback to entire satisfaction with these results; some of the capital expenditure under productive public works, as, for example, that on the Indus Valley and Punjab Northern Railways, cannot at present be regarded as directly reproductive. The works themselves possess the highest value; and for the future, as the Council is aware, no expenditure which is not really and directly reproductive is to be excluded from the comparison upon which the Surplus or Deficit of the revenue is ascertained. It will be seen later on that we are acting strictly on this principle in the present and coming years.

Regular Estimates, 1879-80.

7. I come now to the Regular Estimates for the present year, 1879-80.

COMPARISON WITH ORIGINAL ESTIMATE.

It is now expected that the revenue will amount to £67,583,000, or £3,021,000 more than the original estimate, and that the ordinary expenditure will be £67,464,000, or £1,507,000 more than was estimated. Thus, instead of a deficit of £1,395,000, with which, when our budget estimates were framed, we expected that the present year would close, our estimates now show a surplus of £119,000.

Regular Estimates, 1879-80.

8. The original estimates provided for an additional military expenditure of £2,000,000 for the war in Afghanistan; if the war had ended with the treaty of Gundamak, I believe that this estimate would not have been exceeded; but, in consequence of the renewal of hostilities, the estimated additional charge has risen to £3,216,000. In addition to this amount, we have had to undertake the construction of railways on our frontier. I shall have to speak of them further on; but in the present year they are estimated to cost £1,670,000. Thus the total provision on account of the war has now been increased to £4,886,000. With the exception of £230,000 on account of the Railway from Jhelum to Rawal Pindi, which is included under the head of *Railways*, the whole of this sum, under orders from the Secretary of State, is charged against *Army*. It was a question whether they ought not to have been included under the head of *State Railways*, and as they will undoubtedly, quite independently of their present military importance, possess great and permanent value to the country, much was to be said in favour of this view. But, as their construction was primarily due to the war, it was decided to include their cost in the war expenses. The result will be to exaggerate the apparent amount of our military expenditure.

WAR IN AFGHANISTAN.

RAILWAYS CHARGED AS WAR EXPENDITURE.

An expenditure of £10,000 upon *Famine Relief* was estimated; this, on account of distress in parts of the Bombay Presidency, has been raised to £99,000. On the other hand, the Railway and Telegraph receipts are better, by reason of the war, to the extent of about £300,000.

FAMINE RELIEF.

9. Thus, but for war and famine, the Regular Estimates of the present year would have shown a surplus revenue of about 4¾ millions sterling. The taxes imposed in 1877 and 1878, to enable us to discharge our obligations in time of famine, will, it is estimated, yield £1,184,000; and, if we deduct the sum of £99,000, actually spent on famine relief, there will remain of this revenue £1,085,000. To this extent, the new taxes have had the effect of preventing debt. Making allowance for other abnormal items on both sides of the account, the true surplus of the year for comparison with the standard surplus of £2,000,000, at which we aim, will be about £4,160,000. This surplus, if it had been actually obtained, would have been much in excess of the whole expenditure on productive public works, which is estimated at £3,700,000.

SURPLUS COMPARED WITH STANDARD.

If present prospects are fulfilled, the financial outturn of the present year 1879-80 will leave nothing to be desired.

10. The most important variations from the original estimates are the following:—

DETAIL OF VARIATIONS.

Land Revenue.—Improvement, £450,000; more than half of this has been collected on account of arrears of former years, and the increase is due to the increased prosperity of the country.

LAND REVENUE.

Salt.—Net improvement £362,000; this also is highly satisfactory, as showing a general increase of consumption.

SALT.

Opium.—Net improvement, £1,900,000. In September last the duty on Malwa Opium was raised by Rs. 50 a chest; the revenue from Opium this year has been unprecedentedly large.

OPIUM.

Assessed Taxes.—Decrease £93,000. This is the result of the orders given during the year for the exemption of the smaller incomes from taxation.

ASSESSED TAXES.

Stamps have improved by £114,000. The stamp revenue has been constantly increasing; during the last seven years it has risen from £2,516,400 in 1872-73 to £3,090,000 in 1879-80, or by £573,600.

STAMPS.

Under no head of the revenue has there been any serious decrease.

11. On the expenditure side of the account, the following are the chief variations from the original estimates:—

Interest on debt.—Decrease £389,000; the chief saving is in the discount on the loan of March 1879.

INTEREST ON DEBT.

Regular Estimates, 1879-80.

There has been a satisfactory increase in the Savings Bank Deposits, which now exceed £2,000,000; in December last new rules were issued increasing the rate of interest from $3\frac{3}{4}$ to $4\frac{1}{6}$ per cent., and for preventing trouble to depositors.

POST OFFICE.

Post Office.—Increase £63,000. The new contract with the Peninsular and Oriental Company came into force in February 1880. The yearly subsidy has been reduced from £430,000 to £360,000; the efficiency of the service has been increased, and the rates of postage to Great Britain have been reduced. Post cards costing $\frac{1}{4}$ anna each were introduced in April 1879, and are already so popular that it is difficult to supply the demand.

TELEGRAPHS.

In *Telegraphs*, the excess of expenditure over receipts will, this year, be only £6,000; there has been a satisfactory growth of revenue, amounting to £145,000, of which, however, £50,000 is attributed to the war.

STATIONERY AND PRINTING.

Stationery and Printing.—Decrease of expenditure £99,000; this is to some extent nominal. Supplies will, in future, be largely bought in India, instead of in England.

SUPERANNUATION.

Superannuations.—Increase of net expenditure, £168,000; this is owing to the reduction of Public Works establishments, to which I shall have again to refer.

RAILWAYS.

Including an expenditure of £230,000 on the Jhelum and Rawal Pindi line, *Railways* are worse by £204,000, of which, however, £150,000 appears as a transfer under *Gain by Exchange*. If these adjustments are made, the Railways show an improvement of £176,000. But the Railways, and especially the Great Indian Peninsula and the Oudh and Rohilkund lines, have not been as prosperous as, at one time, we hoped they would be.

PUBLIC WORKS.

Public Works.—There has been a saving of £747,000, to which I shall refer again.

PROVINCIAL AND LOCAL SURPLUSES, AND BALANCES.

Provincial and Local Surpluses.—Net surplus £265,000. Improvement £456,000.

There was a like improvement of £469,000 in the accounts of 1878-79, as compared with the regular estimates. The provincial and local balances at the end of 1879-80 are now expected to exceed the sums last estimated as follows:—

	Provincial.	Local.	Total.
	£	£	£
Now estimated	1,331,800	1,336,700	2,668,500
Estimated last year	837,000	716,900	1,553,900
Better	494,800	619,800	1,114,600

This result is the more remarkable and satisfactory in that, during the year, the Local Governments agreed to contribute from their balances in special aid of the imperial treasury the sum of £670,000, half of which, £335,000, is charged in the accounts of the current year. The other half will be charged in 1880-81. The reduction of their expenditure on public works and the general improvement of their provincial resources has enabled the Local Governments to afford this timely help to the general finances with little apparent difficulty.

ARMY.

The *Army* shows an increase of £2,768,000; which I have already noticed. Apart from the war, the regular estimate is for a net expenditure of £15,487,000; the excess of £112,000 over the original estimate being due to high prices.

EXCHANGE.

Exchange shows an improvement of £1,010,000; the original estimate was for the remittance to the Home Treasury of £15,000,000 at an exchange of 1*s.* 7*d.*; it is now hoped that £15,750,000 will be remitted at an average rate of 1*s.* 8*d.*

PRODUCTIVE PUBLIC WORKS. RAILWAYS.

Productive Public Works, on which £3,700,000 was spent, show a small increase; 511 miles of railways have been opened for traffic during the year. At the end of the year there will be 8,724 miles in use and 1,462 under con-

struction. I shall speak again of the frontier railways. Great progress has been made during the year with the Rajputana Line. The Lines in Bengal have been completed, and fair progress has been made on the Line from Nágpúr to Ráipúr. Budget Estimates, 1880-81.

Irrigation Works show an expenditure of £797,000. In Madras, much progress was made with the Godaveri and Kistna Delta and other works. In Bengal, the Orissa project, so far as the works have been sanctioned, approaches completion. In the North-Western Provinces and Punjab, much useful work has been done on the Upper and Lower Ganges Canals, and on the Western Jumna and Sirhind Canals. IRRIGATION.

Satisfactory progress has been made with the Madras Harbour Works.

Revenue and Working expenses of Productive Public Works show an improvement of £638,000, due mainly to the inclusion, so long desired, of the land revenue in the Madras Presidency attributable to these works.

12. The details of the Loan operations of the year are as follows:—

Debt incurred.—Net £5,131,000. More than estimate £804,500, of which £540,700 was in India, where less was paid off than was expected, and £263,800 in England, where £270,016 less than was estimated in March last was raised at the close of 1878-79. LOAN OPERATIONS.

The loan of £5,000,000, which was notified on the 13th March 1879, was subscribed at an average of 95-0-6 per cent. The discount upon it charged in the accounts of 1879-80 was £247,239. Of the outstanding portion of the 5½ per cent. Loan of 1859-60, £1,123,000 will be paid off during the year, leaving £105,600 still due. Other outstanding notes, amounting to £2,400, have been discharged. The net sum borrowed is thus £3,850,000.

13. A Local Debenture Loan of £45,020 was raised for the Cawnpore-Farakhábad Light Railway at 4 per cent. interest with share of profits. LOCAL DEBENTURE LOANS.

A Local Debenture Loan of £50,000 was offered at Nágpúr in November at par at 4½ per cent. interest, with half the percentage of surplus profits on the Nágpúr-Ráipúr Railway. The subscriptions amounted to £42,700, of which £17,300 is payable this year and £25,400 next year.

The Secretary of State received £2,000,000 without interest from Her Majesty's Imperial Government under the Indian Advance Act, 1879: but on the other hand he repaid sterling debt amounting to £736,200.

14. Thus the net debt incurred amounted to £5,131,000, or, excluding the loan from Her Majesty's Government, £3,131,000. Including railway capital transactions, savings bank deposits, service funds, loans to native states, &c., and the repayment of such loans, the net amount borrowed in 1879-80 was, apart from the £2,000,000 advanced as aforesaid under the Indian Advance Act, £3,523,000. NET DEBT INCURRED.

The equation of the year 1879-80 may accordingly be stated thus—

	£		£
Borrowed ...	... 5,523,000	Net expenditure	... 3,581,000
Net other receipts	... 148,000	Balances decreased	... 2,090,000
	5,671,000		5,671,000

15. The price of public securities has risen rapidly during the year. The price of 4½ per cent. paper has for some time been more than 101, and that of 4 per cents. now exceeds 94. PUBLIC SECURITIES.

16. I come now to the Budget Estimates for the coming year 1880-81. Budget Estimates, 1880-81.

The revenues are estimated at £66,746,000. The ordinary expenditure is estimated at £66,329,000; we expect therefore a surplus of £417,000. GENERAL.

17. The estimated expenditure includes excess military charges, amounting to £4,360,000, of which £2,090,000 is for military operations proper, and £2,270,000 for the frontier railways; against this, there will be a set-off on account of improvement in the Railway and Telegraph revenues, estimated to £300,000, leaving the net charge for the war on the estimates of 1880-81 at £4,060,000. EFFECT OF WAR ESTIMATES.

Budget Estimates, 1880-81.

But for the war expenditure, the true surplus of the year, to compare, as before, with the standard surplus of £2,000,000, would not have been less than £4,000,000.

The estimated revenue includes £982,000 obtained from the taxes imposed in 1877 and 1878, to enable the Government to meet its famine obligations.

SATISFACTORY RESULT.

18. The estimates for 1880-81 thus show an extraordinarily satisfactory result, far surpassing the standard at which two years ago the Government of India aimed. The result is the more satisfactory, because the total estimated expenditure on the productive public works of a doubtful character, to which I have before referred, is only £398,000.

Revenue.

19. I will notice a few only of the heads in which the Budget Estimate differs from the Regular Estimate of the present year.

ASSESSED TAXES AND CUSTOMS.

20. *Assessed Taxes* and *Customs* show a decrease of revenue, to which I shall refer later on. I may, however, notice here that, in February 1879, the Hon'ble Mr. Hope and Mr. J. D. Maclean were appointed Commissioners to report *inter alia* whether it was desirable to revise the tariff valuations yearly, and, if so, how such revision should be made. The Commissioners recommended a yearly revision of the tariff values, and advised that the materials for such revision should be systematically collected throughout the year at the ports of Calcutta, Bombay, Madras, Rangoon, and Kurrachee, and collated in Calcutta, in February of each year, by a Committee of three persons to be appointed by the Government of India, one of them being *ex-officio* the Collector of Customs at Calcutta. The first Committee of revision was accordingly appointed in January last; the Hon'ble Mr. Hope, and, on the nomination of the Bengal Chamber of Commerce, Mr. J. W. O'Keefe, a member of the firm of Messrs. Kettlewell, Bullen, and Company, consented to serve upon it, with Mr. J. D. Maclean, Collector of Customs, Calcutta. The Committee has just completed its revision, which is estimated to produce an increase of £15,000 to the Customs revenue.

SALT.

21. *Salt* shows an increase, of which also I shall speak separately.

OPIUM.

22. The net revenue from *Opium* is estimated at £7,250,000; this estimate, although £1,150,000 less than the amount we expect to receive in 1879-80, is largely in excess of any estimate made in any previous year. Although the actual net revenue of the last two years has been more, it is not thought prudent to take the estimate for the coming year at a larger amount than that which I have stated.

The Bengal crop of 1878-79 yielded 29,876 chests 75 °/₀ consistence and 20,175 chests 70 °/₀ consistence. Thus the stock in hand on the 1st January 1880 was 38,179 chests 75 °/₀ consistence, and 43,404 chests 70 °/₀ consistence, total 81,583 chests. The provision for sale during 1880 is 28,200 chests of each consistence, so that the reserve on the 1st January 1881 will be 9,979 chests 75 °/₀ consistence, and 15,204 chests 70 °/₀ consistence, total 25,183 chests.

TELEGRAPHS.

23. Under *Telegraphs* we estimate for the first time that the revenue will exceed the expenditure.

RAILWAYS.

24. *Railways.*—Net revenue £794,000, of which £250,000 is attributed to the military operations in Afghanistan. Improvement £1,080,000.

Of this large amount, £268,337 is nominal, owing to only three-quarters of the East Indian Railway annuity falling due in the financial year 1880-81, against which, however, may be set a payment of £235,000 due to the Company under the old contract for the second half of 1879. The purchase of the East Indian Railway is expected, upon the estimates of 1880-81, to produce a net revenue of £300,000 in excess of what it would have yielded under the old system. The guaranteed Railways will, it is hoped, in the prosperous season which we anticipate, yield £405,000 more than this year.

From the State Railways an improvement of £231,000 is expected from increased mileage open and from development of traffic.

There is no doubt always an element of speculation in the estimates of Railway revenues; but an increasing return may fairly be expected from the constantly increasing capital expenditure on the construction of these works, which by the end of 1880-81 will amount to £130,000,000, or 144 crores of rupees.

Budget Estimates, 1880-81.

PURCHASE OF EAST INDIAN RAILWAY.

The chief event of the year is the purchase of the East Indian Railway for the State with effect from the 1st January 1880. The price paid was £37,200,000. I need not repeat the details of the new arrangements under which the line has been purchased, and under which it is to be worked.

Expenditure.

INTEREST.

On the expenditure side of the account an improvement is expected of £242,000 under *Interest;* this partly arises from the proposed conversion of the 5 per cent. sterling loan, and is partly nominal.

ADMINISTRATION.

25. Under *Administration* there is a decrease of £30,000, in consequence of various reductions in Imperial Establishments.

PUBLIC WORKS.

26. The grants for 1880-81 for *Ordinary Public Works* are less than those for 1879-80 by £597,000; the grants for *Productive Public Works* have been reduced by £1,000,000. There is thus a total gross reduction in Public Works expenditure of £1,597,000, of which the saving in establishments is estimated at £247,000. Against this, however, must be set the special grant of £230,000 under *Railways* on the Jhelum and Rawal Pindi line.

The reduction in the ordinary expenditure on Public Works, apart from establishments, is more apparent than real; for the actual expenditure in past years has never exceeded the amount granted for 1880-81. I shall again refer to the question of expenditure on Public Works.

ARMY.

27. I have already spoken of the *Army* expenditure. Apart from the war, the estimate stands at £15,330,000. According to our present accounts and estimates, the net cost of the war from 1878-79 to the end of 1880-81 will be about 9¼ millions, of which about 3¾ millions is for the railways, and 5½ millions for military operations. The estimates of the cost of the war must of course be to a great extent speculative; but they have been prepared with much care; and their accuracy up to the present time is highly creditable to Major Newmarch and the Military Department. There is no reason to suppose that they err on the side of being too low.

To what extent it will be found hereafter that stores, chiefly camp equipage, have been expended and wasted and lost, we cannot possibly know accurately until the war is over; but every thing bought for the war is included in the estimates, and the reserves in our arsenals are being maintained at their proper standard, the cost being charged, for the present, as current expenditure.

LOSS BY EXCHANGE.

28. Our estimates show under *Loss by Exchange* a net loss of £3,174,000, being an increase on the regular estimate for the present year of £310,000; in 1880-81 it is proposed to remit £16,900,000; the expenditure of the Home Treasury will be largely increased by the payments for stores for the frontier railways. We assume that the average rate of exchange will be the same as that of the present year, or 1*s.* 8*d.*

ADJUSTING RATE, 1880-81.

29. The rate of exchange for the adjustment of the public accounts between the English Treasury and India has been fixed at 1*s.* 8½*d.*

PRODUCTIVE PUBLIC WORKS.

30. *Productive Public Works* (*Capital expenditure*).—Grant £3,312,000. Decrease £388,000. The grant is thus distributed:—

	£
Irrigation and Navigation ...	630,000
Madras Harbour (besides £50,000 granted under 34, *Other Public Works*)	70,000
East Indian Railway	630,000
Other State Railways	1,982,000
TOTAL ...	3,312,000

This grant is made in strict accordance with the conditions prescribed by the Secretary of State as follows:—

	£
Fixed grant	2,500,000
Saving in 1879-80 re-granted	182,000
Capital expenditure on the East Indian Railway	630,000
TOTAL ...	3,312,000

Budget Estimates, 1880-81.

Expenditure.

RAILWAYS AND IRRIGATION.

It is hoped that 988 miles of railway will be opened for traffic in 1880-81. This will complete the communication between Bombay and the North-Western Provinces through Rajputana. Good progress will be made towards the completion of railways and works of irrigation already begun, but the funds at our disposal for productive works are now so small that we cannot commence in the coming year any new works of magnitude. In Madras the chief outlay on irrigation works will be in the Godaveri Delta. In Bombay and Bengal the sanctioned works will be nearly all completed. In the North-Western Provinces the principal work will be on the Lower Ganges Canal. In the Punjab the weir at the head of the Sirhind Canal and the remaining large masonry works will be nearly finished; the new main line of the Western Jumna Canal will probably be opened, and the new Delhi branch will be well advanced.

MADRAS HARBOUR.

It is hoped that the Madras Harbour works will be finished in 1880-81. It was not possible to grant on this account more than £70,000 under the head of *Productive Public Works*, but the completion of the work being very important, this amount has been supplemented by a grant of £50,000 under the ordinary head.

NET REVENUE FROM PRODUCTIVE PUBLIC WORKS.

31. *Revenue and Working expenses, Public Works.*—Net revenue £318,000. The improvement is under Railways.

Ways and Means, 1880-81.

32. I now come to the important subject of the provision of the Ways and Means for the service of the ensuing year.

HOME REMITTANCES.

33. In this respect the responsibility of the Government of India is confined chiefly to the requirements of the public service in India Its direct concern with the provision of Ways and Means to meet the demands of the Home Treasury is limited to the remittance of the amount for which the Secretary of State intimates his intention of drawing bills during the year. The Secretary of State has resolved to raise, in this way, during 1880-81, the sum of £16,900,000. Owing to the heavy estimated expenditure at home for the frontier railways (£360,000 in 1879-80, and £1,070,000 in 1880-81), this large sum will not much exceed the current requirements of the Home Treasury. The Secretary of State could not therefore frame his requisition upon us for less than £16,900,000; but he has authorised the Government of India to state that his drawings may be reduced if the demand for his bills upon India proves insufficient.

ASSETS AND LIABILITIES.

34. According to present prospects, the balances in the treasuries in India on the 31st March 1880 are expected to amount to Rs. 14,19,00,000. The surplus of Imperial revenue in India during 1880-81 is estimated at Rs. 12,88,68,000, or, deducting from the expenditure the loss by exchange on the Secretary of State's bills, Rs. 16,26,68,000. We expect to receive in India the sum of Rs. 1,01,38,000 for remittance to England, and, in the shape of Savings Banks and Service Funds Deposits and recoveries of Railway Capital, Rs. 56,15,000. Besides the Secretary of State's bills, provision must be made for the estimated deficit in the Provincial and Local revenues of Rs. 11,60,000 and for the net disbursement of Rs. 19,50,000 on the Remittance and Deposit Accounts. Thus, including Rs. 20,28,00,000 for the Secretary of State's bills, we have to contemplate a liability of net Rs. 20,59,10,000, against which we have net assets amounting to Rs. 17,84,21,000, showing a deficiency of Rs. 2,74,89,000.

NO LOAN.

35. The Government of India has had to consider whether the whole or any part of this sum should be provided from the balances, or whether it shall raise the whole or any part of it by a loan. After due deliberation we have resolved to adopt the former alternative, and to endeavour to meet all the expected demands in India, during the coming year, without recourse to the money market for a loan.

REDUCTION OF BALANCES.

36. In consequence of this resolution the balances in the treasuries in India on the 31st March 1881 are expected to fall somewhat below 11½ crores of rupees, a sum considerably less than the minimum sum which the Government of India usually estimates.

FREE POWER TO BORROW RESERVED

37. The estimates of the Home remittance and Loan Transactions are habitually presented with expressed reserve; and this reserve must be understood to be this year greater than usual. But while thus emphatically reserving to our-

selves the freest discretion to raise, during the year, any loan which actual events may render necessary, we consider the prospects of our being able to dispense with a loan during the year sufficiently substantial to make it unnecessary for us to enter any loan upon the estimates. We shall not in any case hesitate to raise any small Local Debenture Loans which may seem expedient during the year. Trade.

38. The year 1878-79 was one of restricted and depressed trade as compared with the trade of the year immediately preceding it, though the value of the merchandise imported and exported (excluding gold and silver) was hardly below the average of the four years ending with 1877-78. When it is considered that famine still afflicted extensive provinces, that the war with Afghanistan was in progress, interfering with ordinary traffic on railway lines, causing a scarcity of carriage, and increasing the effects of drought and floods on the prices of food, and that trade generally in Europe and America was passing through a prolonged period of depression, it is a matter for congratulation that the industry of the country was able to bear up so well against adverse influences. TRADE, 1878-79.

The value of the exports of raw cotton, oilseeds, hides and skins, indigo, silk, wheat, saltpetre, lac, teakwood, and sugar, exhibited a sensible decline, most strongly marked in cotton, seeds, indigo, wheat, and sugar. The fall in cotton followed on a continuous decline of some years; the crops of seeds failed extensively, and at the same time the European and American demand for them fell off; the wheat trade was for the time almost annihilated, the low range of prices and enormous supplies from America forbidding the competition of Indian wheat; and sugar, after a large trade in the two previous years, suffered from the increase of prices caused by exhaustion of stocks and a failure of the sugarcane crop in the North-Western Provinces. Large quantities in excess of the imports of the previous year were imported to supply the deficiency. EXPORTS AND IMPORTS.

But while the trade in these articles diminished, owing to what we may hope were in most cases temporary causes, the exports of cotton twist and piece goods, rice, jute and jute manufactures, tea, coffee, and wool, afforded indications of prosperity in some of our chief staples.

The value of the cotton manufactures imported was smaller than it had been for many years. Metals, railway materials, liquors, coal, and apparel all declined, and there was an increase in silk, sugar, provisions, woollen goods, machinery, and spices.

The net imports of silver were nearly £10¾ millions less than those of 1877-78, and gold was sent out of the country to the value of nearly £900,000. IMPORT OF SILVER

The trade of the ten months of the current year for which figures are available shows a marked recovery from the depression of 1878-79, a recovery which, with abundant harvests, a decline in the prices of food stuffs, and renewed vitality in European and American trade, may reasonably be expected to continue. RECOVERY OF TRADE.

Even raw cotton has shared in the recovery, both quantities and values having, for the first time for years, increased instead of diminished. Twist, rice, jute, hides and skins, tea, indigo, wheat, and saltpetre, have all increased, in some cases remarkably. The recovery of the rice trade, with the fall of prices and the reduced demand for consumption in India, is very satisfactory. So also is the increase in the trade in tea, although it is said that the planting interest has not been a gainer by the increased exports.

The imports of merchandise also, like the exports, are much larger than in 1878-79. A large and active trade is being done in cotton goods, in the development of which there is reason to believe that the remission of duty on the coarser kinds of grey goods has aided. On the whole, the prospects of trade are satisfactory.

39. I have now, my Lord, stated the general facts and figures for the past and present years, and for the year that is about to commence. The result must be considered highly satisfactory. The aggregate actual and estimated surpluses of the three years amount to £2,580,000. Let it be remembered that this will be arrived at after spending, out of our ordinary revenue, 5¾ millions on the war, 3½ millions on frontier railways, and £400,000 on GENERAL SATISFACTORY RESULT

Afghan War.

famine relief; let it be remembered that the amount charged in these three years under the head *Loss by Exchange* has been nearly 10 millions; let it also be remembered that we have given up £340,000 from the License tax; £150,000 from Salt; £150,000 from the Inland sugar duties; £300,000 on cotton goods, and a multitude of other articles; and that the sum raised by taxation is thus less than the sum raised at the beginning of 1878, by more than £900,000.

WAR IN AFGHANISTAN.

40. I shall now, My Lord, proceed to notice some of the more important questions of policy which the Government has had to consider. And first I may refer to that question which, at the present time, chiefly occupies our thoughts, the war in Afghanistan.

ITS POLICY DOES NOT AFFECT FINANCIAL ASPECT.

My Lord, I do not now propose to discuss the reasons which led the Government to undertake this war. The discussion by me of such questions on the present occasion would be irrelevant to the matter before me. Whether the war has been just and necessary, or iniquitous and foolish, it has now to be carried on and paid for, and my present duty is confined to showing how the Government proposes to meet the obligations which, whether rightly or wrongly incurred, cannot now be avoided.

COST TO BE BORNE BY INDIA OR ENGLAND.

41. There is, however, one question to which I must refer. It has been maintained by many persons that England, and not India, ought to bear the cost of the war in Afghanistan. I must explain why I consider this opinion incorrect.

Circumstances may be imagined under which it would be just that England should bear the whole cost of military operations carried on by the Government of India, even though the finances of India might be so prosperous that they could without difficulty dispense with such assistance. It is conceivable that a war might be undertaken for the maintenance or defence of purely English interests, real or imaginary does not matter, and that India might be called upon by England to co-operate in such a war, although no Indian interests could be possibly served by it In such a case the liability of England could not justly be denied.

It will be said by those who are opposed to the policy which the Government has followed, that the war in Afghanistan falls precisely within this category, and that this war has been entered upon in defence of no Indian interest whatever, but in furtherance of the so-called Imperial policy adopted by Her Majesty's Government. Persons who hold this opinion may reasonably object to throwing any part of the cost of this war upon India; but this is not the opinion of the Government.

INDIAN INTERESTS INVOLVED.

42. Her Majesty's Government, and the Government of India, and, I will make bold to say, the intelligent loyalty of the people of India itself, hold that the war in Afghanistan was undertaken for the protection of India from the menaces of foreign aggression, and for the maintenance within her borders of permanent domestic tranquillity. The Government believed that this war could not be avoided, unless we were prepared to acquiesce in the establishment on our North-West Frontier of new conditions, which would infallibly lead to a great increase of military expenditure, to intolerable financial burdens and difficulties, and to the disturbance throughout India of the very foundations of our power. Great as is the interest of England in preventing such consequences, the questions at issue were primarily and essentially Indian questions.

Believing that the true interests of India are indissolubly bound up with the peaceful maintenance of our own dominion, we say that this war was undertaken with the conviction that justice to India herself rendered it unavoidable. If it be right to expend the revenues of India in maintaining the armies by which British supremacy is ordinarily secured, in giving to her internal peace and good administration, in the development of her wealth and civilization, and on the thousand other beneficial objects which we desire to promote, it is right to spend those revenues in rendering it impossible that any hostile influence should grow up on her borders, to threaten the existence of everything which the duty of England to India makes us most desirous to develop.

NECESSITY OF FINANCIAL INDEPENDENCE OF INDIA.

43. I can imagine few greater misfortunes to India than the loss of her financial independence, and the acceptance by England of financial responsibility for

her Indian Empire. It would signify to India the loss of control over her own affairs in every department of her administration, the possible subordination of her interests to those of a foreign country, and the substitution of ignorance for knowledge in her Government. Although some rare instances may be quoted in which, when there seemed to be a conflict between English and Indian interests, it may perhaps be doubted whether India has been treated with perfect fairness, there can be no question that, on the whole, the government of India has been carried on with as honest and thorough a regard for Indian interests as if India had a separate national existence of her own. England may rightly be proud of the way in which she has treated her great dependency. These fortunate results have, however, been due not only to her justice, but also to the wisdom with which she has left to India a separate financial responsibility. England has felt that it would be no kindness to take upon herself burdens which India now bears, to guarantee Indian debts, pay for Indian wars, and relieve Indian famines. England has also felt that it was wise, in her own true interest, to refuse to take into her own hands the control of the £67,000,000 which now constitutes the revenue of India. England does not choose that there should be grounds for even a suspicion in regard to the purity of her motives. I say this in the belief that India has before her a future of increasing wealth and prosperity; but if this anticipation should not be verified, and her future should be one of financial embarrassment, the loss of her financial independence would bring with it other misfortunes. I trust that the people of England may never find cause for believing that the maintenance of their Indian Empire means the imposition of heavy burdens on themselves. Afghan War.

44. If, My Lord, India is ever to have a separate national existence, she must have self-respect and self-reliance, and I am sure that Indian patriots, who, with perfect loyalty to British rule, may nevertheless have, as they may rightly have, visions and aspirations of a distant future of another kind, ought to be the first to declare that their magnificent country shall bear its own burdens. India expects justice from England, but does not ask for charity. She feels that, with her ample and splendid resources, her two hundred millions of people, her revenue, which is surpassed by that of two only of the greatest European nations, she is a source of strength, not of weakness, to the British Empire. Whether we look to the extent of her territory, or to the numbers and character of her population, her military strength and capabilities, her public revenue and credit, India is one of the great powers of the world, ready at all times to stand side by side with England, and to fulfil every obligation which she owes to the common interest. If England be wise, she will not suffer either her own people, or her friends, and still less will she suffer her enemies, to be ignorant of the fact that her Indian Empire possesses almost inexhaustible resources. I repudiate, as unworthy of India and of England, the notion that India requires help to protect herself against the hostility of an Afghan Chieftain, encouraged though he may have been by a great power beyond. Nor does the fact that English as well as Indian interests are at stake, afford any reason for asking England to help us with her money. Everything which conduces to the safety and prosperity and progress of India, is a matter of concern to England; but there is no more reason that England should help us to pay for a local war, necessary for the protection of the interests of India, than that she should help us in the relief of our famines, or in meeting the ordinary charges of our administration. Resources of India.

45. Holding, my Lord, these views, it was, I confess, with some regret that I saw India, a year ago, accepting from England even the small amount of assistance which was given to us in the shape of a loan of £2,000,000, to be repaid without interest in seven years. But the circumstances of the time were peculiar. India had been suffering from a succession of famines and other unavoidable misfortunes, which had thrown enormous burdens on her finances, and there was a strong feeling in England, shared by men of all classes and parties, that, when the new calamity of war was added to the calamities which had gone before, England should help India in her difficulties. Although the course prompted by this generous feeling may not have been Loan from England to India

Afghan War.

politically wise, its motives were so honourable to the people of England that I cannot cavil at it.

COST TO BE BORNE BY INDIA.

46. But, whatever may be thought of the action taken in the past, when we were in a position of temporary embarrassment, no reasons exist at the present time for asking England to help us to meet the charges of the war. The figures which I have stated to the Council show that we have in our possession ample means of defraying all expenditure which it is likely we shall have to incur. We have obtained these means not only without the imposition of fresh burdens on the people, but at a time when we are relieving important industries, and freeing from taxation a vast number of persons, who, if not actually, are still relatively poor. To say that when we are reducing the pressure of taxation, when the general condition of the people of India is one of great prosperity, when every branch of our revenue is flourishing, and when we have actually got all the money that we want, we ought nevertheless to ask England to tax herself, and relieve us from a burden which we are perfectly able to bear, does not seem to me reasonable.

COST OF WAR TO BE MET OUT OF CURRENT INCOME.

47. But it will be said that, even if India must bear the cost of the Afghan war, and must pay for the frontier railways, the construction of which the war has made inevitable, all these charges ought not to be thrown on the present generation of tax-payers; that this expenditure is undertaken for the future, rather than for the present protection of India; that posterity should pay its share of burdens imposed for its benefit; and that these charges should be met by loans, not out of the income of the year.

The question thus raised is an old one; but I think I may be allowed, without disrespect to those who think differently, to say that, in England at least, statesmen of all parties have agreed about the principles on which such questions are to be decided. Those principles are, that, especially in a country with a heavy public debt, and not able to reckon confidently on a large and constantly recurring surplus, by means of which new debt can certainly and speedily be cleared off, the wise course is undoubtedly to provide for war expenditure out of the revenue of the year, so far, but so far only, as this is possible without throwing excessive burdens on the taxpayers, and overloading (to use Sir Stafford Northcote's words) the springs of industry and commerce; and that, if the expenditure cannot thus be covered, the deficiency may properly be made good by loans or other temporary resources not included within the regular revenue of the year. This is the doctrine which I understand to be held by that great authority in matters of finance, Mr. Gladstone, and I have partly stated it in his own words, although at one time he went further in his advocacy of meeting such expenditure without recourse to loans. In India there may undoubtedly be special reasons for charging heavy war expenditure against loans, in preference to placing new burdens on the country. Not only is it difficult to make a very large and sudden addition to our existing taxation, but it may be politically unwise to do so. There would therefore be no cause for surprise if, in the case of having to meet a large expenditure on war, we were unable to contribute from current revenue as large a proportion of the cost as in England would be thought right. Nevertheless, the general principle is as true in India as in England,—that, to the utmost of our ability, we ought to provide for the expenses of every year out of the year's income, and to allow no borrowing that is not really unavoidable. As the late Prince Consort, contrasting these two plans of meeting war charges, observed:—"The former course is manly, statesmanlike, honest; the latter is convenient, cowardly, perhaps popular."

NO NEED FOR INCREASED TAXATION

48. For the reasons which I have given, it is improbable that the Government would, if our finances had been less prosperous, have thought it right to propose the imposition of fresh taxation to meet the expenses of the present war; but it is fortunate that no such question now arises. We can carry out the wise principles which I have quoted, not only without any fresh demand upon the resources of the country, but while we are giving relief from present taxation. I can hardly conceive that it can seriously be maintained that, having in our possession all the money that we are likely to require for the prosecution of the war, we should not spend it on that object, that we should abandon existing income, and then borrow to supply the loss.

49. The reasons for which it is right to provide for the charges of the war out of current income apply equally, and indeed with greater force, to the charges for the frontier railways. Although they will permanently benefit the country, it is plain that we could not construct them with borrowed money on the grounds on which we borrow for productive public works, and that their cost must be included among our ordinary charges. If, however, we could not have paid for them out of our ordinary revenue, it would have been quite right to borrow for their construction. I should have said this because the works are absolutely necessary, and because the political and financial evils of borrowing would be less serious than those involved by fresh taxation. I should not have defended borrowing for these railways on the ground that they will benefit posterity as well as the present generation. That is a matter about which I know nothing; but I know that posterity will have quite enough to do in bearing its own burdens.

License Tax:

Cost of Frontier Railways similarly treated.

50. I may add, with reference to these railways, that the urgent necessity for pushing on their construction is not likely to be denied even by those who have opposed the policy under which the war in Afghanistan was undertaken. The estimates show a probable expenditure on this account of £1,440,000 in the present year, and of £2,270,000 next year. The Council is aware of the great and unprecedented speed with which the Railway from the Indus to the foot of the Biluchistan hills, on the line towards Kandahar, has been pushed on. The extension of the Punjab Northern Railway from Jhelam to Rawalpindi and Peshawar, and to Khushalgarh, is making rapid progress. In less than four months from the commencement of operations, trains were running for 140 miles towards Kandahar; while on the Peshawar line, where the rails have to be carried over viaducts 100 feet high and through cuttings of rocks 60 feet deep, the engines are expected to reach the banks of the Indus before the end of 1880. Independently of military considerations, which possess, of course, at the present time, extreme importance, the completion of these lines, within the shortest practicable time, has become very urgent. As the Government of India has written on this subject, "it is obvious that immediate outlay upon the early and effectual improvement of our means of transport would be amply repaid by reduction in the excessive, and, to a great extent, wasteful expenditure which must otherwise be prolonged throughout the course of our present military operations, with the certainty of its recurrence on the first occasion of their renewal. The financial and economical interests affected by the inadequacy of our present Frontier communications are far-reaching, and the injury they sustain can scarcely be exaggerated."

Urgent necessity for improved Frontier communications.

51. I have now, my Lord, to state to the Council the course which the Government proposes to take in regard to the Bill for amending the License Acts. It will be remembered that, when this measure last came before us, I announced, on behalf of the Government, that it was not proposed to take any further steps in the matter, until after the publication of the Financial Statement.

License Acts Amendment Bill.

The changes proposed in the existing law, when the Bill was introduced in November last, would, if they had been adopted, have had no appreciable effect upon the revenues, the amount surrendered by the exemption from taxation of the lower classes of traders being just made good by the extension of taxation to the official and professional classes. The effect of the further modifications subsequently proposed, and of the additional exemptions in favour of the poorer traders, would have been a loss on the one hand of £340,000 a year, and a gain on the other hand of £240,000, thus leaving us, as the general result, with £100,000 less revenue than we get now. The measure was essentially one which had for its object the equitable re-adjustment of taxation, and it had no financial importance.

Proposed changes.

52. Before going further, I wish to ask the Council to recall the circumstances under which fresh taxation was imposed two years ago.

Original intention of increased Taxation.

The object of the new taxes was described in the preamble of the License Act passed by this Council; and nearly the same words were used in the other similar Acts passed for the various provinces of the Empire. It was stated that—

"in order to provide means for defraying the public expenditure from time to time incurred, and to be incurred, for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue."

License Tax.

In making this quotation, I do not attach any exaggerated importance to the declaration that these taxes were intended to give a "permanent increase" to the revenues. It is, of course, competent to the Legislature to alter its policy in regard to this, as to any other matter. The declaration, nevertheless, has this value, that it shows the intention of the Legislature, when these measures were enacted two years ago; and since the object for which they were enacted—the protection of the country against famine—is undoubtedly as important now as it was then, and as earnestly desired by the Government, it is reasonable to say that very good cause ought to be shown, before we consent to give up taxes avowedly imposed to make a "permanent increase" to the revenues.

TOTAL AMOUNT OF FAMINE INSURANCE TAXATION.

53. I may remind the Council what this increase really was. Taking together the measures adopted in the two years 1877 and 1878, the first new taxation was the Public Works cess, imposed on the land in Bengal: this yielded in 1878-79 £355,590. In 1878, new cesses were also imposed on the land in the North-Western Provinces, Oudh, the Punjab, and the Central Provinces, yielding about £170,000. The total amount of new taxation on the land was therefore about £525,000; the actual receipts during the last two years have, however, not been so large, because it was thought right to postpone for a time the collection of the cess in parts of Northern India which had suffered from drought. Similar taxation was not imposed on the land in Madras and Bombay: the principal reason for this exemption was, that the salt duties had just been increased in those presidencies, and it was held to be inexpedient to impose cesses on the land at a time when the effects of the famine were still being felt, and when the salt duties were being increased. A license-tax on traders was first imposed in 1877 in the North-Western Provinces, and, in the following year, the present License Acts were applied throughout India. They yielded, at their maximum, about £820,000 net.

The total amount of what has been called the Famine Insurance taxation was therefore about £1,345,000.

LOCAL RATES AND LICENSE TAXATION STAND ON SAME BASIS.

54. Considering that precisely the same reasons were given by the Government, and accepted by the Legislature, for imposing fresh taxation on the trading and on the agricultural classes, with the object of protecting the country against the financial consequences of famine, and that special stress was laid upon our desire to make the burden fall with approximate equality on each of these classes, it would be difficult, for the present Government at least, to accept any proposition for treating them differently now. In fact, it would be hardly possible to maintain the cesses on the land, if the tax on trades were abolished. It might be more possible to defend the abolition of the cesses on the land and the maintenance of the tax on trades. But it is needless to discuss such questions. Practically, so far as we are now concerned, these taxes on the agricultural and trading classes stand on the same basis.

THEY CANNOT BE ABANDONED.

I need hardly say, after what has been said on former occasions, that the Government can entertain no idea of giving these taxes up, and of sacrificing a million a year of revenue. Even if these taxes were as bad as some think them, a time like the present, when we have to meet the heavy obligations entailed by a serious war, would not be opportune for abandoning them; still less could such a course be approved by those who believe with me, that these taxes are far less objectionable than others that could be named, and that when the time comes for remitting taxes, it is not with these that we ought to begin.

EXEMPTION OF SMALL TRADERS FROM TAXATION.

55. At the same time, the Government desires to make all practicable improvements in the assessment and the administration of the License Acts. It was this desire which led the Government to the conclusion, explained by me to the Council, when the Bill for amending those Acts last came forward, that it was desirable to exempt from liability all persons whose annual earnings are less than Rs. 500 a year. As I formerly said, we expect by this change to exempt from taxation about a million and three quarters of the smaller traders, and to lose £340,000. The Government still adheres to these conclusions.

EXTENSION OF TAXATION TO PROFESSIONAL AND OFFICIAL INCOMES RECONSIDERED.

56. Although, when this Bill was last before the Council, I was able to state that there had been great improvement in the financial position of the Government, I did not then venture to anticipate that the improvement would, when

we came to make our estimates for next year, be so considerable as it is now shown to be. It has necessarily obliged the Government to reconsider the question of the propriety of extending taxation to the official and professional classes, and thus making good the greater part of the loss incurred by the exemption of the smaller traders from the License Acts.

Famine Finance. Standard Surplus.

Although the main object of the Government in this part of its proposals was a more equitable adjustment of taxation, we felt that it was hardly prudent to give up £340,000 of income without any compensation, and this was one of the reasons assigned for the proposal to tax the officials and professional men. The Government has now had to consider this question:—admitting—as we must do, in the present state of the finances—that we do not absolutely require the £240,000 which the contemplated taxation of these classes would yield, is it now desirable to impose it merely for the purpose of making our system of taxation more theoretically equal, and removing to some extent the reproach, which undoubtedly is true, that certain classes do not at present bear their full share of the public burdens?

Original Reasons therefor.

If it had now been possible to attempt the removal of the numerous inequalities and anomalies which are inseparable from any such partial system of taxation as that which now exists, this would have been an object of high importance; but the mere extension of taxation to the official and professional classes would clearly be no complete solution of such a problem, although it might be a step towards it. On the whole, the Government thinks it better, for the present at any rate, not to press this part of its proposals. We have given up £340,000 from our existing taxes, and we do not ask that any fresh taxation shall be imposed. The amendment of the present law is desirable to carry out the exemption of the lower classes of traders, and for the removal of one or two difficulties which I shall explain later on; but with these exceptions no change is proposed in the License Acts now in force.

Extension abandoned.

57. I do not intend, My Lord, on this occasion to discuss afresh the vexed question of the Famine Insurance Fund or Surplus. There has been much misunderstanding between the Government and some of its critics as to what was said and as to what, though unsaid, we are presumed to have meant when the taxes to which I have referred were first imposed in 1877 and 1878: for this misunderstanding, so far as it has been due to want of precision in the explanations of our policy, I am prepared to accept my full share of responsibility, but for my part, I do not intend to refer to it again. I shall only say further that there has been, in regard to this matter, no change in the financial policy of the Government, nor is any change proposed now. In the following remarks, I shall endeavour to avoid controversy, and to refer only to actions and to facts which, whatever their motives and origin, can hardly be misconstrued.

Famine Insurance Fund or Surplus.

58. When the serious character of the financial obligations of the State in times of famine had been recognized, it became the duty of the Government of India to make sure that the public resources were adequate to meet the fresh strain imposed upon them. Upon careful inquiry we came to the conclusion that we must contemplate a liability from famine amounting, in loss of revenue and actual expenditure, to, on an average, £15,000,000 in ten years. It was clear that this liability must be included among our ordinary obligations, and that it would have been a fatal error to go on increasing the public debt to meet charges which must periodically occur. To enable us to discharge the liability thus estimated, we determined to aim constantly at a surplus of £1,500,000, supplemented by a further surplus of £500,000 to provide for extraordinary and abnormal demands other than famine, as, for example, to name the most serious of such demands, for war.

Standard Surplus how fixed.

This standard surplus of £2,000,000 was to be ascertained on a comparison of the revenues with the expenditure, exclusive of:—First, Productive Public Works, which, to whatever extent might be necessary, it was assumed might be provided for by loan; Secondly, Famine Relief, and loss of revenue due to famine; Thirdly, Protective works, *i.e.*, works not strictly fulfilling the definition of Productive Public Works, but constructed specially for the pro-

Famine Finance. Standard Surplus.

tection of the country against famine; and Fourthly, Abnormal expenditure, other than for famine, as, for example, on war.

I do not stay to inquire afresh how far the standard thus adopted was adequate to the object in view, namely, the solvency of the State, although I believe it to have been so; I only recite facts.

MEASURES FOR SECURING THE SAME.

59. In order to secure this standard average surplus of £2,000,000, the Government next resolved that it was necessary to increase the revenues of the country. The occasion for such increase was the recognition of the increased obligations of the State in times of famine, and the measures of taxation adopted were framed in the belief that there were certain classes upon which this particular burden ought primarily to fall. As I have already explained, that taxation amounted originally to £1,345,000. It has now been reduced to £1,000,000.

PREVENTION OF DEBT BY INCREASED FAMINE TAXATION.

60. Whether the public accounts show surplus, equilibrium or deficit, it is indisputable that these taxes must prevent debt by the exact amount which they yield, and that, when famine occurs, our resources for meeting it will be increased by an amount exactly equal to the amount obtained from these taxes, with compound interest upon them. This part of the subject needs no further remarks.

I have shown to-day that the precise burden borne by the country during these three years for this purpose has been or is estimated to be—

	£
in 1878-79	1,227,891
in 1879-80	1,184,000
in 1880-81	982,000
	3,393,891

The actual expenditure on famine relief has been or is estimated to be:—

	£
in 1878-79	313,420
in 1879-80	99,000
in 1880-81	5,000
	417,420

Therefore, the taxation thus levied in these three years, has enabled us to defray the expenditure on famine relief, and, moreover, to prevent debt to the amount of £2,976,471, with interest upon this sum. That this result has been achieved is self-evident, and, being independent of the surplus or deficit of the revenue as a whole, requires no further demonstration.

STANDARD SURPLUS SURPASSED.

61. I have perhaps already said enough upon the other part of this subject. The standard which we accepted was £2,000,000 revenue in excess of the expenditure on the ordinary account, excluding the expenditure upon famine, and other abnormal obligations. In my opinion this standard has been, in each of the three years of which I am speaking to-day, greatly surpassed.

It will doubtless be always right to scrutinise rigidly and jealously the validity of the grounds upon which any part of the public expenditure is excluded from the account upon which the surplus for comparison with our standard surplus of £2,000,000, is ascertained; but I believe that, if the accounts and estimates of the three years before us are subjected to the most severe criticism, it will be found that the actual and estimated surplus of revenue during this period does truly far exceed the £6,000,000 which, according to the standard which we have prescribed for ourselves, should be attained in three years, if the solvency of the State is to be ensured.

ILLUSTRATION FROM TEN YEARS' ACCOUNTS.

62. I find an apt illustration of our policy in this matter, ready to my hand, which I quote the more willingly because it is, in other respects, of much interest. According to present prospects, in the ten years ending with 1880-81 we shall have spent, all-told, including productive public works, war, and

famine, £36,848,000 more than our whole revenue. The items included in this expenditure, which should be excluded before applying our standard, are— Famine Finance. Public Works.

		£
Productive Public Works*	... ...	35,881,000
War in Afghanistan ...	... ...	9,250,000
Famine	... ...	14,607,000
	TOTAL ...	59,738,000

Our revenue will have exceeded the rest of our expenditure by £22,890,000; and, but for loss of revenue from famine, this surplus would have been £25,890,000, or, on an average, £2,589,000 a year.

Thus, during these ten years, with an average surplus of £2,589,000 to compare with our standard of £2,000,000, we expect to have defrayed the whole cost of our famines and our wars, from our revenues, excepting only the trifling deficiency of £967,000. Considering the magnitude of our expenditure on famine and war during this period and the immense increase of charge under Loss by Exchange, this retrospect appears to me highly satisfactory. RETROSPECT SATISFACTORY.

63. I wish I could say that our plans for the construction of works for the actual prevention and relief of famine had been as successful as our financial arrangements have been. And this brings me, My Lord, to another part of my subject. ORIGINAL PROGRAMME OF WORKS FOR PREVENTION AND RELIEF OF FAMINE.

Financial safety was by no means our sole object. We felt not only that we had financially to provide the means of relieving famine when it occurred, but that the equally important duty devolved upon us of doing everything which it was possible for a Government to do, towards preventing these most terrible of all natural calamities, and furnishing the country with the machinery by which, when they occurred, the largest practicable amount of relief could be most speedily and effectually distributed. The new taxation and the other measures by which our finances were improved, would give us, we believed, the means of carrying out these objects with a certainty and rapidity which would otherwise have been difficult.

The investment of our surplus in Productive Public Works was, from a merely financial point of view, in no sense essential to our scheme, and it will be seen, from what has been said elsewhere, that this part of our plans was modified by the orders of the Secretary of State in a manner to which, on financial grounds, we could take no exception. But we certainly contemplated the extensive construction of works for the protection of the country against famine; and it was to these projects that public attention was mainly directed, and in them the public naturally and rightly felt a deeper interest than it could take in any merely financial arrangements. SUBSEQUENTLY MODIFIED.

64. A nobler programme was, in my opinion, never put forth by any Government than that put forth by Your Excellency; a more beneficial scheme was, in my judgment, never formed for the material improvement of any country, than the scheme which Your Excellency explained to this Council on the 27th December 1877, in your Minute of March 1878, and on other occasions I desire to remind the Council and the public of what the plans of the Government of India were, and to explain why they have not been carried into effect as completely as we desired. ITS BENEFITS.

65. I wish, My Lord, it were possible for me to read to the Council, and incorporate in this Financial Statement, Your Excellency's speech of the 27th December 1877. As I cannot do this, but am anxious to place the whole case in the clearest light, I must ask Your Excellency's permission to string together some passages from that speech, for I could not describe the programme of the Government in any words so good as those which Your Excellency used— VICEROY'S PROGRAMME OF DECEMBER 1877.

"The measures now before the Council have, for their principal object, the provision of that increase of the public income which experience has proved to be the first condition of any

* Including £11,076,000 spent on what I have called doubtful works.

Famine Finance. Public Works.

practical insurance against famine; and, therefore, it is only proper that the Council should know how we intend to employ the resources which its adoption of these measures will place at our disposal for that purpose. * *

"Of the countless suggestions made from time to time, and more especially during the present year, for rendering less bitterly ironical than it still seems, that famous inscription on the huge granary built at Patna, for 'the perpetual prevention of famine in these provinces,' there are only three which merit serious consideration. These are firstly, Emigration; secondly, Railways; and, thirdly, Irrigation Works. Unfortunately for India, the first of these three material factors in the practical solution of problems similar to those we are now dealing with, is inapplicable, or only very imperfectly applicable, to the actual conditions of this country; * * though emigration unquestionably claims our fostering encouragement, I fear that, for many years to come, we must practically exclude this expedient from the list of those on which we mainly rely as a means of insuring the population of India against the calamities of periodical famine. The conclusion thus arrived at forcibly confines our immediate efforts to the most rapid development, by the cheapest methods, combined with the most appropriate and efficient application, of the only two remaining instruments for increasing the produce of the soil, facilitating its circulation, and thereby improving the general social condition, and augmenting the collective wealth, of the whole community. Those instruments are railroads and irrigation works.

"Now the incalculable value to India of her present railways has been unmistakeably demonstrated during the past year; and the Government is unquestionably bound to stimulate the extension of this class of works to the greatest extent and with the greatest rapidity, consistent with the requirements of financial prudence.

"* * It is an unquestionable fact, that the railways, and the railways alone, were the salvation of the situation in Northern Behar during the famine of 1874; and that they have again been the salvation of the situation in Madras during the famine of the present year.

"* * Had there been no railway within reach of these districts, the people, where they have now died by hundreds, must have assuredly succumbed by thousands.

"I am satisfied that the development of a network of subsidiary lines of railway, giving the means of transport through every district of British India, has become a matter of vital necessity for the attainment of the great object now before us. Our present object is to render available within the shortest possible time a maximum length of line, especially constructed for a slow goods traffic, rather than to provide those more ample conveniences for passengers and goods, which have commonly been deemed necessary for all Indian railways hitherto constructed. * * *

"The early conclusion of such an undertaking must necessarily depend upon its financial practicability; and, for this reason, all minor considerations must be subordinated to the most rigid economy in construction, and the most severe limitation of the works to what is indispensable for the efficient exercise of their special function. But, if these conditions be duly complied with, I have confidence that, at a comparatively early period, we shall, without any strain upon our financial resources, have extended to all parts and provinces of our empire the most efficacious protection, not indeed from dearth (for that is impossible), but from those terrible effects of dearth which now generally terminate in famine.

"These, then, are the principles on which we are prepared to apply at once to the extension of our railway system, as a means of insurance against famine, an adequate proportion of the resources at our command for that purpose. * * * * * *

"We propose to apply to the extension of irrigation works precisely the same principle and policy. * *

"I am not now speaking of what we ought to do, or would do, to ensure this country against the worst effects of future famine, had we only the means of doing it; but of what we can do, and will do, with the means already provided for in the measures now before the Council. I do not mean to say that the construction of such an extensive system of local railroads and irrigation works as we propose to undertake, will not be the gradual task of many years. But I do mean to say that, in the manner and on the principles already explained, we are now providing for the prompt commencement, and uninterrupted continuation, of this great and necessary task. We are systematising a policy, the principles of which have been repeatedly proclaimed and approved by our predecessors. We are associating with it the interests, the powers, and the duties of our local administrations. We are providing them with the means of permanently prosecuting and developing it, not without reference to our financial control, but exempt from the distressing uncertainty which has hitherto been inseparable from the practical execution of this policy, in consequence of the obligation, which has till now rested upon the Government of India, with the very limited funds at its disposal for the prosecution of public works, to choose, from year to year, between the conflicting claims upon its purse of the various and dissimilar localities of this spacious Empire."

Construction of Productive Public Works Defended.

66. My Lord, I am convinced that the policy, which Your Excellency thus proclaimed your resolution to carry out, was not only wise and humane, because it provided the only possible means by which the Government could protect the country against the future calamities of famine, but that, financially,

it was sound and prudent. Notwithstanding many mistakes which, in transactions of such magnitude, were inevitable, the policy by which, for many years past, we have been constructing railways and canals in India was, in my belief, sound and statesmanlike in its conception, and its practical results have been triumphantly successful. The wealth of the country, and the prosperity and happiness of its people, have been increased by it to an incalculable extent; the consequent gain to the country and the public finances has been immense, and is not to be measured by figures showing only the direct returns from the works which have been constructed. For my part, I see no drawbacks, no dangers, and no disadvantages, which deserve to be weighed for one moment against the benefits which have been derived. The Government of Your Excellency desired to extend and develop this policy, and hoped, by the construction of a network of cheap railways and of carefully planned works of irrigation, to do all that it was in the power of a Government to do, to prevent the frightful calamities of famine to which the country is now periodically exposed. We believed, and I believe still, that we could do this not only without financial risk, but with certain financial advantage.

Limitation of construction of Productive Public Works.

67. The Local Governments shared our convictions and our expectations. Sir Ashley Eden, the Lieutenant-Governor of Bengal, was prepared to undertake, from the resources already assigned to him, a system of railway communications which, without costing the imperial revenues a shilling, would, he believed, have added millions to the wealth of his great province. Sir George Couper sent us up a scheme, carefully prepared by my friend General Fraser, for constructing a complete system, some twelve or thirteen hundred miles in length, of light railways, which, in combination with works of irrigation, would have gone far, if not to make future famines in the North-Western Provinces improbable, at least to render the relief of such famines a comparatively easy and a certainly successful operation.

And supported by Local Governments.

68. My Lord, these visions have for the present, but I hope only for the present, faded. The plans which Your Excellency described to the Council two years ago, and which I have repeated to-day, have not yet been carried out; we have had to defer the hope of protecting the country against famine by the rapid development of railways and works of irrigation; and not only this, but we have even been compelled largely to reduce the expenditure which, for many years past, we have been incurring on works of this description.

But deferred owing to restriction of expenditure on Productive Works.

My Lord, I shall not call in question the sufficiency of the reasons which led Her Majesty's Government, and a Committee of the House of Commons, to think that a very large reduction should be made in the expenditure of the Government of India on Productive Public Works; nor is it necessary that I should now repeat those reasons, because they have been fully explained in the Report of the Committee, which was published during the last session of Parliament. Nor do I wish it to be supposed that I am insensible to the advantages which we derive from this temporary restriction of expenditure. It has enabled us to carry out in a way which might otherwise have been hardly practicable, important reforms in the Public Works Department, and to get rid of hugely overgrown establishments.

69. The limit of £2,500,000 which has been placed on our annual expenditure on productive public works has avowedly no sort of finality. "The amount to be annually expended" (I am quoting from the Report of the Committee of the House of Commons) "should mainly depend upon the financial condition of India, and should, therefore, for the present, be limited to an amount of £2,500,000, as recently fixed by the Secretary of State for India in Council." Considering what our financial condition already is, and what we hope it will be in the future, I predict with confidence that the check, which has been placed upon our expenditure on useful works essential to the progress of the country and to its protection against famine, will be only temporary, and that the execution of the plans described by Your Excellency two years ago has been only temporarily deferred. But at the same time I wish to make it clear that, if the Government of India has failed for the present fully to carry out its programme for the construction of material works for protecting the country against famine, no responsibility

Present limit of such expenditure.

Cotton Duties.

for that failure rests upon us. While I say this, I must again ask the Council to remember that, however much we may regret this disappointment, it in no way affects the financial efficacy of the measures taken to enable us to discharge our obligations in times of famine without fear of insolvency. Nothing can prevent the success of those measures, which have been subjected to this modification only, that, owing to the improvement of our general financial position, we have ventured to dispense with about a quarter of the additional taxation (amounting at its maximum to £1,345,000 a year) which was their main feature.

POLICY AS TO EXPENDITURE ON PRODUCTIVE PUBLIC WORKS DEFINED.

70. I may here notice, with regard to the policy of the construction of productive public works, that, although the correspondence on the subject between the Government of India and the Secretary of State is not concluded, it is understood that the following points have been settled for the present:—

i. That any money which it may be necessary to borrow for the construction of such works shall be borrowed in India in rupees, and not in London in sterling money.

ii. That not more than £2,500,000 a year, on an average, shall be thus borrowed, in addition, however, to any capital expended upon the East Indian Railway or any other undertaking which may be hereafter acquired by the State in like manner; in addition also to any money which may be lent to the Government of India by Native States for the construction of productive public works.

iii. That the yearly grant for the construction of productive public works shall not exceed £2,500,000 in addition to the capital expended upon the East Indian Railway or any undertaking similarly acquired hereafter, and to the expenditure upon any works the funds for the construction of which are lent to the Government of India by Native States.

iv. That the unexpended portion of the grant of the past year may be re-granted for expenditure in the following year. The object of this provision is to prevent the waste and inconvenience incident to the lapse of unspent grants for the construction of public works.

As already explained, the grant for the construction of productive public works in 1880-81 has been regulated strictly by these principles.

CUSTOMS TARIFF DUTY ON COTTON GOODS NOT FURTHER REDUCED AT PRESENT.

71. There are, My Lord, various questions connected with the customs tariff to which I must now refer.

Beginning with the import duties, there is first the duty on cotton goods, and this is a subject of which I cannot speak without some reserve, because there has been in past times, as everybody knows, no unanimity of opinion regarding it among the members of the Government. Speaking, as I now am, on behalf of the Government generally, I desire to say nothing to which any of my colleagues might take exception, and, although it will not be possible for me altogether to avoid the expression of my own opinions on questions of past and future policy, I hope it will be understood that I shall, in giving such opinions, be stating only what I myself think.

The Government does not at present propose to make any alteration in the duties actually levied on cotton goods. There are, however, obvious and serious defects in the existing system, and no one can say that it can long be maintained.

NO LONGER PROTECTIVE BUT ADMITTEDLY ANOMALOUS.

72. The measures taken during the last two years, whatever other results may have followed, have at least effected the particular object for which they were declared necessary. They have, for the present, removed all grounds for the complaint, that we were levying protective duties in favour of the Indian mills in their competition with English manufacturers. Some classes of English goods may be unduly favoured in comparison with other classes of English goods; but no protection remains for the special benefit of goods produced in India.

When, last year, Your Excellency decided that it was impossible to defend the maintenance of the duty on certain classes of cotton goods, because it had a distinctly protective character, it was thought right to make a considerable sacrifice of revenue for its immediate removal. Whether the course adopted was right, as I then thought and think still, or whether it was wrong, is a question which I will not now discuss, but the Government feels that it

cannot at the present moment go further, or submit to loss of revenue beyond that which the measures of the last two years have rendered unavoidable. Cotton Duties.

73. I must say something of the effect which those measures have actually produced. Mr. Hope's Commission stated in its report last year that the remission of duty on all goods made of 30s and under "would probably soon effect a complete revolution in the piece goods trade," and it quoted, in support of its own conclusions, a report by Mr. Pritchard, the Commissioner of Customs in Bombay, who, with reference to this remission, wrote as follows:— EFFECT OF ABOLITION OF DUTY ON COARSER COTTON GOODS.

"It will operate to create a new class of shirtings made of yarns 28 by 29 or 30, instead of the present standard quality of 32 by 36. This will pass free of duty, and, if it finds favour in the market, will take the place to a large extent either of the long cloths or of the shirtings now used, or of both."

The Commission also quoted the following opinion of a large mercantile firm:—

"There can be no doubt that a trade in cloth made of yarn just within the limit of exemption of duty would be fostered, and which might gradually become of considerable importance. Such cloth would probably be appreciated by consumers for its intrinsic value, as well as for its comparative cheapness, owing to there being no duty upon it; and, if this should be the case, it might do away with the importation of cloth made of yarns varying from 32s upwards."

74. I quote these passages, because the actual results have closely corresponded with the anticipations thus formed by the Commission and adopted by the Government. The chief difference has been that those results have followed more rapidly than either the Commission or the Government expected. ANTICIPATED.

The immediate consequence of the exemption from duty of goods containing no yarn of a higher number than 30s, was the rapid development of the manufacture and import of a new class of goods made of 30s and lower counts. In consequence of their superior relative cheapness, these duty-free goods have rapidly become popular; and the experiment having thus proved successful, the tendency is now to make of the coarser yarns all cloth for which they can be used, and to substitute the coarser for the finer fabrics formerly made of yarns ranging from 30s to 40s. This process has already reached such a point, that last month the duty-free shirtings and longcloths constituted more than 74 per cent. of those kinds of imported goods, and the dutiable qualities of some other classes of goods have almost disappeared from the market. We estimated last year that we might lose in the first year revenue to the amount of £150,000, and in subsequent years more. It is now probable that the loss in the first year, now about to close, will be nearly £200,000, and for the coming year it is estimated at £50,000 more.

75. Now, clearly, the present state of things is not satisfactory. We are holding out to English manufacturers a strong inducement to supplant finer by coarser classes of goods, and it has been forcibly represented that these and other anomalies ought not to be left uncorrected. I may refer in particular to a letter addressed to us by the Bengal Chamber of Commerce. The Chamber points out that the declaration made last year by the Government, that "it is not reasonable that certain goods should be admitted free, while large quantities of goods of almost precisely the same character in every thing but name remain liable to duty," is still true, with this difference, that the hardship is now "not caused by the competition between Lancashire and our local mills, but by competition amongst Lancashire manufacturers themselves, to secure the full benefit of the Government of India's last act. They do not, however, carry less weight on that account." The letter of the Chamber has been seen by the Council; I need not repeat the forcible illustrations which it contains of the anomalies which now exist, but I fully admit the accuracy of its statements. BUT ANOMALOUS AND OBJECTIONABLE.

The Chamber says that "to all appearance, these duties are dying a natural death, and as that process involves serious anomalies and hardships, it is a question whether the present is not a fitting moment to abolish them *in toto*. To the Committee there does not appear any other course open, consistent with the declarations of Government, to which they have referred."

Cotton Duties.

76. If I could now put aside financial considerations, I should say that this conclusion of the Chamber is perfectly right. I may add that the alternative course which it has suggested as possible, namely, the recall of last year's exemptions, and the re-imposition of a uniform duty of 2½ per cent. on all imported cotton goods, would not only be, in my opinion, objectionable in itself, but seems impracticable, because it would be opposed to the policy laid down for our guidance by Parliament, and by Her Majesty's Government. That policy was declared on the 4th April 1879, by the House of Commons, in the following Resolution:—

"That the Indian import duty on cotton goods, being unjust alike to the Indian consumer and the English producer, ought to be abolished, and this House accepts the recent reduction in these duties as a step towards their total abolition, to which Her Majesty's Government are pledged."

PRESENT ANOMALIES CANNOT BE IMMEDIATELY REMEDIED.

I need not pursue this subject further. It is impossible to deny that the present state of things is anomalous and objectionable. The Government will give to this question in the future that constant attention which its importance demands, but it cannot, at the present moment, make the large sacrifice of revenue which its complete solution would involve, and, as a provisional arrangement, meanwhile, it does not seem possible to draw any line better than that drawn last year. The abolition of the remaining duties on cotton goods would cost us £600,000, in addition to the £250,000 which we have given up already.

I may remind the Council that the measures of last year were not hastily taken, and that they were in precise accordance with the specific recommendations of the Chambers of Commerce of Manchester, of Bengal, and of Bombay. I may add that, although I cannot doubt that the objections to which I have referred must have been felt as strongly in Lancashire as anywhere else, the Government has not received from the English manufacturers any complaints regarding them.

PERSONAL EXPLANATION.

77. Although, my Lord, I do not intend to discuss the propriety of the course that has been followed in regard to the removal of the duty on cotton goods, I must ask Your Excellency's permission to say a few words on what is, in some respects, a personal matter. We are constantly told that these measures have been adopted in disregard of the interests of the people of India, and in obedience to the selfish demands of the Manchester manufacturers. If, my Lord, we had, indeed, manipulated, in the interests of England or of any political party in England, the taxes paid by the people of India, our conduct would have been not only shameful and odious, but absolutely criminal, and I, as Your Excellency's chief constitutional adviser in the financial measures of the last two years, must have borne my share of the responsibility. But for myself, who have taken part in these measures, I wish to say that I hardly remember the time when I did not argue, in the interests of India, for the removal of these and all other restrictions on her commerce. I advocated the abolition of these duties before, to the best of my belief, Manchester had herself discovered that she was injured by them, and long before Lord Salisbury had proved in his despatches, in a manner which seems to me unanswerable, the serious injury which they were inflicting upon this country. As I said in my first Financial Statement three years ago, I would not have accepted my present office, if I had not hoped that I should have an opportunity of co-operating with Your Excellency in carrying out what, I may say without exaggeration, have been the convictions of a life-time. I have had that opportunity. The cotton duties are, in my opinion, virtually dead.

APPROACHING PROBABLE ABOLITION OF ALL CUSTOMS DUTIES IN INDIA.

78. Before leaving this subject, I think it right once more to point out that we ought not to shut our eyes to the consequences which, as it seems to me, must inevitably follow from the loss of the cotton duties. Whether those consequences ought, as I believe, to be welcomed as fraught with a great development of wealth and prosperity to India, or ought, as others think, to be looked on as disastrous, we cannot wisely shut our eyes to the fact that the abolition of the duty on cotton goods will involve in all probability the loss of a great

part of our revenue from sea customs. In the Financial Statements for 1877-78 and 1878-79 this was clearly pointed out. In the former of these, I said that I looked forward with confidence to the almost total abolition of customs duties in India, and I used these words:—"I do not know how long a period may elapse before such a consummation is reached, but, whether we see it or not, the time is not hopelessly distant, when the ports of India will be thrown open freely to the commerce of the world."

Customs Reforms.

My Lord, the fulfilment of this vision seems to me now not far off. It was shown in the Financial Statement for 1878-79 that, putting aside the duties levied on salt and alcoholic liquors, which stand on special grounds, and on which internal excise duties corresponding with the customs duties are imposed, there would remain, apart from the cotton duties, a very small amount of import duties. Taking the estimates for the coming year, the net sum which we expect to receive from the sea customs duties, exclusive of salt, alcoholic liquors, and arms, is £1,115,000. The cotton duties will yield say £615,000, and, if I am right in believing that they must ultimately be altogether given up, our whole import duties would then yield only about £500,000. The truth is that cotton goods are the sole article of foreign production, which the people of India now largely consume, and there is no present possibility of a large customs revenue from anything else. Will it be possible, when cotton goods have been freed from duty, still to tax woollen goods and many other articles? And can it be believed that we should long maintain our customs establishments for the sake of obtaining the insignificant revenue that would remain?

79. I know only one suggestion which seems to deserve discussion, for saving a considerable portion of our customs revenue. I do not remember by whom it was first made, but I have heard of it for a good many years past. I believe that it really had its origin in a plan which at one time Mr. Gladstone thought of for England. My hon'ble friend, Mr. Hope, has lately given it his attention.

Substitution of registration fees for customs duties.

Starting with the assumption that our customs tariff on its present footing cannot be maintained, this suggestion is that, instead of customs duties properly so called, we should, with certain exceptions, levy on all articles imported into India, and possibly, also, on those exported, a registration fee at a very low rate. In this way, it is urged, we might obtain a considerable revenue in an unobjectionable way. I give no opinion of my own, much less do I give any opinion on behalf of the Government, in favour of this scheme, and all I say of it is that it deserves to be considered.

80. Another solution of these difficulties has lately been suggested, but it seems to me unsound in theory, and impossible in practice. It is that a sort of treaty of commerce should be entered into between England and India, on the principle that India will admit all English merchandize free, on condition that England gives up the duties which she now levies on Indian tea and coffee; if, it is added, England, in order to maintain her duty on China tea, prefers to continue to levy duty on tea and coffee from India, she might pay the proceeds amounting to a million a year, into the Indian Treasury.

Suggested reciprocity between England and India condemned.

Of course we should be glad to see the English or any other duties on Indian tea and coffee or on anything else removed; but, if free trade be good for India, it is good for her whether other countries maintain duties on Indian products or not, and the fact that England (for, as it seems to me, excellent reasons) taxes our tea and coffee, is no reason for our taxing her cotton manufactures, and almost everything else that we get from her. To maintain the contrary is, to maintain the old delusion of reciprocity. In regard to the suggestion that England should pay to India the million which she levies on Indian tea and coffee, this is clear, that, whoever else might profit from such an arrangement, it would not be our tea and coffee interests. They would have to pay as much as before, nor would they be reconciled to the new arrangement by the reflection, that it was almost equivalent to the imposition upon them of an export duty for the purpose of saving the English treasury from loss, and for the benefit of the general revenues of India.

Not beneficial to Tea and Coffee interests.

Customs Reforms.

81. I must add that I do not know why tea and coffee have alone been mentioned, as if they were the only articles of Indian production on which England levies any duty. There is tobacco, from which England derives a revenue of between eight and nine millions; I hope and believe that Indian tobacco has before it a great future; I should be delighted to see every legitimate encouragement given to its production; but I cannot conceive how it can be admitted into England free of duty. As, however, the adoption of the proposals, to which I have alluded, would practically lead to the surrender by England of the greater part of her customs revenue, I need hardly say more on this subject.

EQUALLY APPLICABLE TO TOBACCO.

BUT IMPRACTICABLE.

DUTIES ON EXPORTS.

82. Leaving the import tariff, I come now to questions connected with the duties on exports. Since 1875, the only export duties have been those on indigo, lac, and rice.

EXEMPTION OF INDIGO FROM EXPORT DUTY.

83. It is surprising that the duties on the two first of these articles should have survived so long. Nobody has ever defended them, and the only reason assigned for keeping them has been that the Government could not give up the revenue yielded by them, though this has never been great. The average amount derived annually from the export duty on indigo is £42,000. The duty is levied at a fixed rate on quantity, so that the revenue does not fluctuate with the fluctuation of prices. On the finer qualities the incidence of the duty is not much over one per cent.; on the lower qualities it may be as much as four per cent. The cultivation of indigo by natives of the country has, in Northern India, been somewhat rapidly increasing, and the duty falls much more heavily on the qualities made by them, than on the better qualities turned out by the factories managed by Europeans. Indigo from Central America competes with ours in the European markets, but not very actively; and a more serious future danger to this industry is probably to be found in the competition of chemically prepared substitutes. The danger is not the less real because no efficient substitute has yet been found. The progress of scientific discovery is now so rapid, that we might hear almost any day that this highly important Indian industry was seriously threatened, and we should then be exposed to the deserved reproach that this competition had been stimulated by the suicidal folly of our fiscal legislation. Export duties enjoy the credit of having ruined the Indian trade in saltpetre; they were taken off when it was too late to repair the mischief; the Government does not wish to run any similar risk with indigo. A notification will, therefore, be issued to-day under the powers conferred on the Governor General in Council by the Sea Customs Act, 1878, exempting indigo from liability to export duty.

AND OF LAC.

84. The same notification will abolish the equally indefensible export duty on lac. The trade in lac has been in a depressed condition, and during the last two years the average amount of revenue yielded by the duty has been only about £9,000.

85. I do not think that any one will question the propriety of these exemptions. Taking them both together, they involve a loss of about £54,000 a year.

EXPORT DUTY ON RICE RETAINED.

86. The only export duty, which will now remain, is that on rice. It yielded, in 1878-79, a net revenue of £556,000. As it is an export duty, it is often assumed that its effect must be more mischievous than that of any import duty. No one can be more alive than I am to the economical objections to export duties; but this duty on rice is, in my opinion, at the present moment, less open to objection than some of our other customs duties. I have before me a valuable note by Mr. O'Conor on the Indian rice trade. It is shown that more than half of our exports of rice goes to Europe. Of the remainder, the greater part is consumed in the countries near India, such as Arabia, Persia, Ceylon, the Straits, &c., or is sent to various colonies, of which Mauritius is the most important, for the supply of the cooly population. The table rice exported from Bengal to Europe is used as food; other qualities, and the rice from Burmah, a thick coarse grain, is chiefly used for distillation, or for conversion into starch.

87. There is practically, at the present time, no competition with India on the part of other countries in Asia or America in the rice trade. Great apprehensions were expressed some years ago of the competition of Saigon. Similar apprehensions have been felt in regard to Siam. As yet these apprehensions have not been justified; but I must observe that there has been this year a large increase in the export of rice from Saigon to Europe. Northern Italy produces a good deal of rice, and sends large quantities to France; other countries furnish smaller supplies. Rice cultivation, which was formerly very extensive in North Carolina, has ceased to be important, and little rice now goes from the United States to Europe. Thus, although it would not be correct to say that India has a monopoly of the trade in rice, she has something approaching to it, and, so long as this remains true, it cannot be said that the export duty has a seriously injurious effect on Indian interests. At the same time, it is impossible to say how long this may continue true; the Government cannot keep too watchful an eye on the rice trade, and must be prepared, if it should become necessary, to take immediate action. While, therefore, I am not prepared to say that our export duty on rice is at the present moment especially objectionable, I feel that we cannot count upon it as a permanent source of revenue, and if we could afford the loss, I should be very glad to get rid of it. The exports of rice from India, during the last seven years, have not very greatly varied in quantity. In 1873, the year before the Bengal famine, they were 1,164,697 tons; in 1875, in consequence of the famine, they fell to 869,646 tons, and this was the lowest amount reached; in 1879 they had again risen to 1,061,861 tons, and the trade is now again increasing.

Equalisation of Salt Duties. And by reason of India's practical monopoly of Rice Trade, not specially objectionable.

88. Considering that, between 1874 and 1878, the country was passing, with hardly any intermission, through a period of drought and famine, and that vast quantities of rice were absorbed in feeding the famine-stricken population, it is satisfactory to find that exports to other countries should have shown little diminution, and that the enormous increase in prices should not have interfered materially with the foreign demand. In 1878-79, although prices still ruled high and an active demand continued for internal consumption, the exports nearly attained the level of the trade previous to the famine period. This year the exports will, it is thought, exceed those of last year, and, if harvests continue good, next year will probably be a time of great activityin the rice trade.

Prospects of Rice trade.

89. In leaving this part of my subject, I will only add, that I am as sure as ever that there is no country in the world in which the fullest application of the principles of free trade is more desirable than it is in India. India (to repeat what was said in the Financial Statement for 1878-79) "is a country which, from its poverty, the primitive and monotonous condition of its industrial life, and the peculiar character of its political condition, seems to require from its Government, before all things, the most economical treatment of its resources, and, therefore, the greatest possible freedom in its foreign exchanges." I confidently believe that the time is not far off when the truth of this will be generally recognized.

Fullest application of principles of free trade desirable in India.

90. The re-adjustment of the salt duties, to which I must next refer, has proved a very successful measure. It will be in the recollection of the Council that, at the end of 1877, a step was taken towards equalizing the rate throughout India, by raising it, in the Presidencies of Madras and Bombay, from 1 Rupee 13 annas to 2 Rupees 8 annas per maund, and by lowering it, in the Lower Provinces of Bengal, from 3 Rupees 4 annas to 3 Rupees, and, in the Upper Provinces, from 3 Rupees to 2 Rupees 12 annas per maund. In the following August, a further reduction was made of 2 annas in Lower Bengal, and of 4 annas in the Upper Provinces. By these means a uniform rate of 2 Rupees 8 annas per maund has been established throughout India, except in Bengal, where the duty is 6 annas higher, and in Burma and part of the Punjab trans-Indus, where it is nominal.

Measures for equalisation of Salt duties successful.

On the 1st October 1878, the salt sources which the British Government had, under recently negotiated agreements, obtained on lease from the Native States in Rajputana, were taken over, and at these, as well as at the Sambhar Lake already in our possession, the duty of 2 Rupees 8 annas per maund was then levied on all salt, excepting that exempted under the agreements just mentioned, the details of which were fully described in the Financial State-

Equalisation of Salt Duties.

ment last year. Considering that this result has been obtained not only without any general increase in the rate of duty on salt, but with a large reduction of that rate throughout by far the greater part of India, and simultaneously with a reduction of price to the vast majority of the population, I think we may congratulate ourselves on the success of our policy.

It was formerly shown that, by the re-adjustment of the rates of duty, we hoped to lower the price of salt to 130,000,000 of people, while only 47,000,000 were affected adversely. Rajputana and Central India are now liable to the salt tax, but a portion of the population still obtains its salt free of duty, and another portion pays only half the usual rate. Throughout the greater part of these States the price of salt, independent of the duty, has been greatly diminished, not only directly, but by the extension of railways. The people have further been relieved by the abolition of local transit duties, and by the abolition of the British duty on sugar taken across the now defunct Inland Customs Line, which yielded £150,000 a year. The Government is now endeavouring to redeem all remaining transit duties on salt in Rajputana and Central India, so that the transport of salt may everywhere be free from restriction.

INLAND CUSTOMS LINE FINALLY ABOLISHED.

91. The Inland Customs Line, on the enormities of which I have so often dilated, finally disappeared at the commencement of the present official year. When I think of this abominable barrier, which was likened to the Great Wall of China, stretching 2,000 miles across the whole of India, so that, if it had been put down in Europe, would have reached from London to Constantinople, with the countless evils that it entailed, I find it difficult not to begin again my old expressions of indignation. However, it is now dead, and I congratulate Your Excellency and the country on the fact. By its disappearance we have saved about £100,000 a year.

RESULTS OF POLICY AS REGARDS CONSUMPTION OF SALT AND SALT REVENUE AND EXPENDITURE.

92. I will state to the Council the principal facts in my possession, illustrating the effect produced by our measures on the consumption of salt and on the public revenues.

We have complete returns for the first ten months of the present year. Comparing these with the returns for the same period in 1877-78, the last year in which the old rates of duty were in force, there has been an increase of consumption, throughout India, amounting to about 2,400,000 maunds; the total consumption in the former period was 20,373,000, and in the latter period 22,776,000 maunds. More than 537,000 maunds of this increase is the increase in Lower Bengal, and nearly 1,900,000 maunds in Northern India. About a third part of the latter is attributed to the consumption in the Native States of Rajputana and Central India. In Madras and Bombay there was a small falling off in the consumption, which fell from 8,850,000 to about 8,654,000 maunds, or by 196,000 maunds. The reduction in Madras is believed to be more apparent than real, because a large number of the population consume untaxed salt. The law relating to salt in the Madras Presidency is as yet very leniently enforced, or is, perhaps, not sufficiently stringent.

In making the above comparison, I have taken the most unfavourable figures for my own argument that I could find; 1877-78 was the great famine year, but nevertheless for some reason, which I have failed to understand, the amount of salt taxed in Madras in that year was, as I noticed in the last Financial Statement, extraordinarily large.

If we compare the returns for the first ten months of the present year with those of 1876-77 (and, if I went further back, my case would be still stronger), we find that, taking the whole of India, there has been an increase in the total consumption of 2,718,000 maunds, or from 20,058,000 to more than 22,776,000 maunds; and this increase has been spread over the whole country. In Lower Bengal the consumption has risen from 6,822,000 to 7,682,000 maunds, and, notwithstanding the reduction of duty, the revenue has only fallen off by £30,000, or from £2,220,000 to £2,190,000.

In Northern India the consumption has risen from 3,775,000 to 5,442,000 maunds, and, in spite of the reduction of duty, the revenue has increased from £1,142,000 to £1,348,000. Even in Madras and Bombay, where the duty was

increased, and where the revenue has risen from £1,662,000 to £2,155,000, the consumption has increased from 8,641,000 to 8,654,000 maunds.

Financial Improvement, 1879-80.

The figures I have just quoted refer to revenue derived from the duty on salt. There are, besides this, large receipts from other heads, such as the sale price of Government salt.

In 1877-78 the gross salt revenue of the whole year was under 6½ millions sterling; in 1878-79 it had risen to 7 millions; the Regular Estimates for the current year exceed 7½ millions, while, for next year, our estimate of salt revenue is 7½ millions. Thus the improvement is expected to be more than one million in four years.

While the revenue has thus increased, the salt expenditure has diminished from £508,000 in 1875-76 to £404,000 in 1878-79, and is estimated at £368,000 in 1880-81. Against this saving in expenditure, however, must be put £253,000 on account of the annual compensations paid to the Native States and to Portuguese India; this, with £70,000 for the Sambhar Lake, is charged in the public accounts under *Allowances and Assignments.*

Wisdom of policy vindicated by experience.

93. I think, my Lord, I may now say confidently that the wisdom of the policy followed in regard to the equalization of the salt duties has been proved by experience. To what extent the increased consumption and lower price of salt throughout the greater part of India have been the consequence of the reduction of the duty, and to what extent they have been attributable to the extension of railways, to the general improvement of communications, the opening out of new markets, and the increase of the population, it is not possible to say; these various influences have, doubtless, all contributed to the result; but it was with the knowledge, and indeed with the certainty, that all the conditions with which we had to deal were highly favourable to the success of our policy, that we were induced to adopt it.

Necessity for further extension of policy recognised.

94. I must add that we received a few weeks ago a representation from the President of the Salt Chamber of Commerce, Cheshire and Worcestershire, to the effect that one of the results of our late measures has been an increase of the former difference between the rates of duty on Liverpool salt and that produced in Northern India, which places the former at a greater disadvantage than heretofore, and has driven it back from markets in Behar formerly supplied by it. Although, as I have already shown, there has lately been a great increase in the consumption of Liverpool salt in Bengal, careful inquiry is now being made into this subject. But, whatever may be the result of that inquiry, I may say at once that, although the Government cannot, at the present moment, make any further reduction in the Salt Duty in Bengal, it fully recognises the necessity of completing, as soon as possible, the actual equalization of the duty throughout India. It is an essential part of our policy to do so, and I feel sure that the measures which have still to be taken will prove as satisfactory to the country, and as beneficial to the revenue, as those of which I have been describing the results.

Improvement in financial position not foreseen.

95. When, my Lord, the Financial Statement for 1879-80 was published a year ago, we were far from foreseeing the extraordinary improvement which was about to take place in our financial position, and which we now perceive had even then commenced. The loss caused by the great disturbance in the relative value of gold and silver had reached alarming proportions, and there was nothing to re-assure us regarding the future. We were engaged in war; the surplus which we considered necessary to protect the country against the financial consequences of famine had disappeared; our estimates, apart from the war, showed a surplus of only £605,000. We decided, however (to quote the words of the last Financial Statement), that it was "wise to abstain from imposing any fresh burdens on the country, and to accept the temporary loss of the surplus by which it was hoped that an insurance against famine had been provided."

Explanation

96. I see nothing to be ashamed of in our want of foresight. I do not see how we were to know that there would be a great improvement in the exchange, which would last through nearly the whole year, and which, in spite of an increase in our remittances, would better our position by £760,000; that our

Reduction of Expenditure in 1879-80.

opium estimate, which we had taken at a higher amount than, with one exception, it had ever been taken at before, would prove, taking both sides of the Account, to be too low by £1,900,000; that in consequence of the most favourable season which India has known for many years, the increased prosperity of the people, and other causes, every great branch of the public income would show an increase; that we should get £450,000 more from Land Revenue, £335,000 more from salt, and so on.

Beneficial reduction of expenditure.

97. Although, as I need hardly say, it was not a pleasant task which I had last year to perform, in laying before the Government and the public so unpromising a budget, there are now good reasons for not expressing much regret that we were not gifted with greater powers of foresight. For the result was to make us undertake a most searching examination into every branch of the public expenditure, with the firm resolution that everything superfluous should be ruthlessly sacrificed. The reductions which we have made already, and which we hope still to make, are not the least satisfactory part of the year's history.

The Local Governments throughout India loyally responded to our invitation to co-operate in the task which we had undertaken. We left it entirely to their discretion to decide where they could reduce their expenditure, and exercised no kind of interference in their proceedings. The result of our communications with them was, that, with their full consent in every case, the assignments made to them from the Imperial treasury in the present year have been reduced by £335,000, and a similar reduction will be made in the coming year.

Especially on Public Works.

98. Besides less important savings, which I need not now detail, there has been in the present year a reduction in the Public Works expenditure of £661,000. I hope that £400,000 to £500,000 a year will eventually be permanently saved by getting rid of superfluous establishments. Some explanation is necessary on this subject.

Reduction of Public Works Establishments necessary.

99. Before any orders to reduce the expenditure on Productive Public Works had been issued by the Secretary of State, or the question of reducing the Ordinary Public Works expenditure had been taken up afresh by the Government of India, it was an acknowledged fact that the strength of our Public Works establishments was enormously in excess of what was necessary. When the Secretary of State ordered, subject to certain conditions, the reduction of our annual expenditure on Productive Public Works to the sum of £2,500,000, this excess became, of course, a still more serious evil. I will not now go into the question of the causes which led to the growth of these needlessly large establishments. It is easy to be wise after the event; they were, for the most part, the result of errors of system which were only discovered to be errors by experience. However, this may have been, we found ourselves, at the beginning of the present financial year, in this position, that our Public Works establishments were declared by the highest authorities in the Public Works Department to be costing not less than £500,000 a year more than was necessary for the expenditure on Ordinary and on Productive Works which had to be carried on. We therefore resolved that these superfluous establishments must be at once reduced.

And carried out efficiently.

100. The Local Governments and the authorities in the Public Works Department deserve the thanks of the Government of India for the efficient manner in which the serious task of making this great reduction has been performed. I think it will be admitted that the measures of the Government were carried out with the greatest possible consideration for individuals, and that the engineers with whose services we have unwillingly been compelled to dispense have been treated liberally. The reductions actually made will save us £250,000 a year. In the present year there will, of course, be a large set-off on account of pensions and gratuities; it amounts, indeed, to about £280,000; but the greater part of the cost of reduction will be incurred, once for all, in the shape of gratuities.

Although these great changes in the constitution of the Public Works Department could not be made without some temporary inconvenience, there can be no doubt, I hope, that they will lead to a permanent increase

of efficiency. Our difficulties, however, are not over; our Public Works establishments are still larger than they ought to be, and the constant supply of young engineers that pours in from Cooper's Hill will, if it be not speedily stopped, prove a cause of renewed embarrassment, and of useless and serious expense.

Reduction of Expenditure, 1879-80.

101. Before leaving this subject, there is one important point that I must notice. It will be plain from what I have said, or have still to say to-day, that the Government of India looks with regret on the reduction of expenditure on Productive Public Works, and that it hopes to see that expenditure again increased hereafter. How, it may be asked, holding these opinions and expectations, can you justify this reduction of Public Works establishments? If, hereafter, your expenditure is increased as you hope it will be, you will have deprived yourself of the machinery necessary for the execution of your works.

No difficulty in increasing expenditure on Productive Public Works in future.

102. If, my Lord, this were true, I should, for my own part, have thought our proceedings very foolish; but I am satisfied that we need be under no apprehensions of the kind. I think that I cannot better explain the views of the Government on this subject, than by reading to the Council the following extract from a despatch addressed by the Government of India to the Secretary of State in September last:—

The Public Works Department being re-organised to meet this difficulty

"Our present difficulties have not disturbed our belief in the great importance of the most rapid possible development of the means of communication and other material improvements in India. * * * * * * *

With these convictions, we should not have acquiesced, without remonstrance, in the absolute permanent restriction to £2,500,000 a year, of our expenditure on the construction of Productive Public Works, if we had understood this to be Your Lordship's intention. * * Accordingly, we have been careful so to frame our proposals for the re-organisation of our establishments, that we shall have no difficulty in hereafter increasing our expenditure on Productive Public Works to any extent which is likely to be considered expedient. We could not have undertaken any reductions not compatible with this condition.

The ordinary difficulty of organising an efficient and economical service has been aggravated, in the case of the Public Works Department, by the fluctuations of public policy which have manifested themselves in large variations of the grants made for expenditure in this Department. We need not now enquire into the causes of these fluctuations, and we do not wish to criticise the policy either of the school which advocates a lavish public expenditure on such works, or of that which regards with distrust any such expenditure which can be avoided. It only concerns us now to recognise the fact that we have no reason for expecting, hereafter, more immunity from such alternations of conflicting influences than we have enjoyed heretofore. Our duty, therefore, is to anticipate their recurrence, and frame our measures accordingly.

Hitherto, our establishments have been organised on a plan which demands, for successful and economical results, a steady and unbroken prosecution of works; engineers having been brought into the service on engagements which have been understood as ensuring to them continuous employment. But such employment is incompatible with the conditions on which we can provide funds for the construction of Productive Public Works; and, clearly, we must now so organise our establishments that their strength may be, at any time, readily reduced or increased. In other words, the cause of our present difficulties being that we have, on the whole, been burdened with establishments in excess of what, with the funds at our disposal, we could constantly and profitably employ, we must, for the future, take care to engage no establishments in excess of the greatest strength for which we can confidently expect to provide constant and full employment, whatever policy as to the material improvement of the country may be in the ascendant.

We have resolved, therefore, to organise our permanent establishment, rather upon the model of the staff of a great contractor, supplementing it, as occasion requires, by temporary establishments engaged for particular works only, with no claim to absentee allowances, pensions, employment upon any other work, or any of the rights and privileges of a regular establishment. Moreover, we desire to look, more and more, to the employment, upon considerable undertakings, of contractors with large capital, and to the development of the existing system of petty contracts for petty works. In this way, we expect to avoid a recurrence of the inconvenience from which we are now suffering.

We anticipate no difficulty in carrying out the policy thus designed: on the contrary, we believe that, while guarding us against a return of our present embarrassment, this policy will, by encouraging persons to adopt the profession of Civil Engineer, and otherwise, promote the general interests, and be favorable to the extended employment of Natives of India in this department of our service, an object which we have much at heart."

103. Before leaving the subject of reduction of expenditure, I have still to mention what I hope may prove hereafter to have been the most important

Proposals of Army Commission for reduction of expenditure

Financial prospects.

measure of the year. I refer to the appointment of the Special Commission, presided over by Sir Ashley Eden, to inquire into the organisation and expenditure of the army in India. The Report of the Commission is now under the consideration of the Government, and I should be going altogether beyond my own proper business, if I were to attempt in any way to discuss the recommendations which the Commission has made, or to give any opinion as to the extent to which those recommendations may be carried out. But there are some facts to which I may refer without impropriety, and which seem to me highly encouraging. This Commission, presided over by one of the most eminent of Indian statesmen, and including among its members some of our greatest Indian soldiers, has arrived at unanimous conclusions on almost every one of the questions submitted to it. These high authorities believe that the adoption of their proposals would greatly increase the efficiency of the army in peace and war; that it would add to the military strength of the British portion of our forces; that the strength and efficiency of the Native army, as a fighting body, and the popularity of the service, would be increased; that the medical service would be placed in harmony with the true principles of army organisation; that in the departments of the army greater uniformity and power of administration would be obtained; that the great lines of military communication would be improved and made permanently secure; that, under a more scientific system, the troops could be more rapidly and easily mobilised; and that (to quote the words of the Commission) "with improved transport arrangements, with a more thorough knowledge of the vast resources of the country in supply and transport, and with a decentralised military system, the Government of India will be able, provided the details are thoroughly worked out beforehand, to place in the field a force which will be a powerful weapon of offence or defence, while the troops remaining in garrison will be ample to supply a reserve if needed, and to maintain the peace of the country undisturbed." The Commission believes that these great results, by which the efficiency of the army would be immensely increased, could be attained, not only without additional expense, but with a positive saving to the State of £1,250,000 a year.

I have not been able to take credit for any part of such savings in the coming year; but I sincerely trust that this most important matter will not be allowed to sleep, and that no feeling that the improvement in our finances has rendered military economy less urgently necessary, will be permitted to cause delay in settling the questions which have been raised. As the Commission, quoting the principles strongly enunciated by Lord Mayo, and reiterated by his successors, has observed, "the people of India ought not to be called upon to support or pay for one unnecessary soldier."

FINANCIAL PROSPECTS THOUGH FAVOURABLE STILL SOMEWHAT UNCERTAIN.

104. The warning which I have now given, that we ought not to be induced by the improved state of our finances to relax our efforts in the direction of economy, is not true in regard to military expenditure alone. It would be a dangerous mistake to conclude that our prospects are not still uncertain.

In the Financial Statement for last year, prominent attention was called to the consequences entailed upon India by the violent disturbance of the long standing equilibrium between gold and silver. It was then stated that the Government of India had submitted its views on this subject to the Secretary of State, and, as the Council is aware, Her Majesty's Government did not think it possible to accept our recommendations.

Although the exchange has, during the present year, been less unfavourable to India than we anticipated, it would be a great error to suppose that our anxiety on this account has been removed, or even seriously diminished. The gravity of the subject can hardly be better illustrated than by this fact, that, even in the present year, which has been comparatively favourable, the charge for Loss by Exchange amounts to £3,188,000, while for the coming year it is estimated at £3,411,000. Ten years ago, in 1869-70, the charge was £142,555. Although the relations between the two metals have, of late, been comparatively steady, yet, as this stability does not rest upon any known foundation, it does not afford ground for confidence in the future relations of the two metals, which, under the existing conditions, cannot be predicted for a single month.

Obviously we cannot depend on the maintenance of our Opium revenue at its present unprecedentedly high amount. Other causes for a prudent anxiety are not wanting. It is, for example, plainly impossible to say what may be the actual cost, and the future obligations entailed upon us by the war in Afghanistan; although, so far as can now be foreseen, ample provision on this account seems to have been made. Altogether, while our financial prospects look, on the whole, far brighter than they were a year ago, we cannot say that there are not many causes for anxiety remaining. The prudent view to take is this, that we ought to take advantage of the breathing time that has now been obtained, to set our house in order.

Comparison of present and past accounts.

105. I think, my Lord, that there is only one remaining subject to which I need refer. Attempts have recently been made in England to compare the financial condition of India as it is now with what it was in past periods, and it seems to have been assumed by many persons that, because difficulties are found in making such comparisons without more information than is given in the published abstracts of our accounts, therefore there is something wrong in the structure of our accounts themselves. The fact is that, for many years past, we have been steadily striving to make such improvements in our published abstracts as were called for by changes in financial circumstances, and in order to give fuller information. In this view, heads of accounts which used to be lumped up together have been separated, while others have been consolidated, and, instead of entries showing merely the net result of the differences between revenue and expenditure, the actual revenue and expenditure have been entered on each side of the account respectively.

COMPLAINTS OF DIFFICULTY OF COMPARISON OF FINANCIAL CONDITION WITH PAST PERIODS OWING TO CHANGES IN FORM OF ABSTRACTS.

106. For example, in Mr. Wilson's Budget Statement in 1860, there were only six revenue heads. The first was "Land Revenue, Sayer and Abkaree," and it included Land, Forest and Excise revenue, all lumped together; then came, separately, "Customs," "Salt" and "Opium;" then "Miscellaneous," a large item of over 4 millions; and lastly, "Receipts from Railway Companies," which at that time were only £330,000. On the expenditure side the charges on account of collecting the revenue on account of Land, Forest, Excise, Customs, Salt, Opium, Post Office and Stamps together with Political Pensions, Allowances, Assignments, and Charitable Grants, were all included under one head; the remaining heads were "Interest on Debt in India," "Military Charges," "Marine," "Civil Charges," which included all Political, Judicial, and Police Establishments, and all Public Works, except Military and Marine, "Miscellaneous," and "Guaranteed Interest on Railway Capital." The charges incurred in England were not classified at all. In the next year, 1861, the heads of Revenue and Expenditure were re-arranged and somewhat increased in number. The net charges in England were also shown separately.

ACCURACY AND COMPLETENESS OF ABSTRACTS NOW PUBLISHED COMPARED WITH THOSE OF PAST YEARS.

From that time the abstract has been, from year to year, improved in the manner I have indicated. In the last few years these changes have been considerable, involving the entry of large amounts on each side of the account, which were previously shown net on one side only. For instance, until quite recently, the excess of the Guaranteed Interest on Railway Capital over the net earnings of the Railways was shown in one entry on the expenditure side, instead of the net earnings being entered on the revenue side and the full Guaranteed Interest on the expenditure side; this obvious improvement has caused an addition to each side of the account of some 5 millions sterling. So again, the Provincial Revenue and Expenditure is now entered in the gross, under the appropriate heads, instead of net on one side only of the account. This has added about a million to both sides. Finally, local revenue and expenditure which, although as much public transactions as any other, used to be excluded altogether from the Financial Statements, have now been included, adding more than 2½ millions to each side of the account.

Thus, under these three heads alone, the totals of our revenue and expenditure have been increased by about 8½ millions, without any addition whatever to our revenue or expenditure. I will not say that our form of abstract is even now perfect; but it gives detailed information which it was impossible to obtain from the abstracts as formerly framed. The improvement of late years has been great, and it is certain that few countries now publish such full and

Present Expenditure compared with 12 years ago.

accurate accounts as India. It can hardly be contended that the difficulties which such changes throw in the way of persons who wish to make minor comparisons, ought to have deterred us, or should in future deter us, from rendering our published accounts as perfect and comprehensive in form as possible, or that because our published statements were incomplete ten or twenty years ago, they ought to have remained incomplete for ever.

General comparison of accounts for 1868-69 & 1869-70 with accounts of 1878-79 and estimates of 1880-81.

107. I cannot now take up the time of the Council with any elaborate comparison between our present financial position and that of ten or twenty years ago. As, however, there seems to be an impression that there has been a great increase in the public expenditure, I will briefly compare the accounts of our net expenditure in 1868-69 and 1869-70 with the accounts of 1878-79 and the estimates of 1880-81. That this comparison may be effective, I have eliminated the expenditure from Local Funds, recently incorporated with the rest of the public expenditure, and also the expenditure on the war in Afghanistan. In like manner I have removed, throughout, the credits from the extinct Military Funds. I have then divided the net expenditure thus ascertained into four groups, as follows :—

First.—Land Revenue (except Charges of collection, Surveys and Settlements), Post Office, Administration, Minor Departments, Jails and Penal Settlements, Law and Justice, Police, Marine. Education, Ecclesiastical, Medical, Stationery, Printing, Political, and Miscellaneous.

Second.—Interest, Loss by Exchange, Furlough Allowances, Pensions, and Famine.

Third.—Public Works, Telegraphs, Railways, and Canals.

Fourth.—The Army.

The whole net expenditure thus classified is as follows :—

	1868-69.	1869-70.	1878-79.	1880-81.
	£	£	£	£
Group I.—Effective civil administration ...	10,042,000	10,489,000	10,997,000	11,255,000
Group II.—Non-effective civil expenditure ...	7,054,000	6,543,000	11,182,000	10,536,000
Group III.—Public Works ...	8,195,000	6,235,000	3,454,000	1,883,000
Group IV.—The Army ...	15,137,000	15,251,000	15,441,000	15,330,000
TOTAL ...	40,428,000	38,518,000	41,074,000	39,004,000

Effective Civil Charges.

108. *Group I.*—The effective civil charges proper have increased in the twelve years by about one million sterling, of which £587,000, under the Head of Law and Justice, is due to the development of backward provinces, such as Assam, Burmah and Oudh, and to improved administration; and £233,000, under Education and Medical Services, is to be attributed to the constant demands for more schools and dispensaries. It does not seem to me that either the fact that the whole active civil administration of this great country costs only net 11¼ millions a year, or the increase of its cost in twelve years by one and a quarter million sterling, is indicative of any laxity of financial control or any disregard of the interests of the tax-payers.

Non-effective Civil Charges.

109. *Group II.*—The non-effective civil charges, many of which are not subject to control, show an increase of about 3½ millions, caused mainly by the disturbance of the relative values of gold and silver, but also notably by the growth of the pension list. Notwithstanding the addition of 37¼ millions (net) to our debt, the charge for interest shows little or no increase,* the rate of interest having been, by successive operations involving labour and forethought, constantly reduced. The average rate of interest upon the whole debt is now 4·40 per cent.

Public Works.

110. *Group III.*—The growth of the revenue from Railways, Telegraphs and Canals, and the reduction of the expenditure on Public Works Ordinary has produced a diminution of the net expenditure in this group of more than six and a quarter millions a year, which therefore largely exceeds the increase in Group II.

* 450,000*l.* was saved in 1874-75 by the redemption of the capital stock of the East India Company.

During this period we have spent 65¼ millions sterling upon Railways, including the Guaranteed Railways, Canals, and Telegraphs. The result shown in the figures here given is remarkable evidence of the manner in which India responds to outlay of this character.

We have seen that in the coming year, the revenue derived from productive public works is likely to exceed the interest on the capital expended in their construction, together with the working expenses. I have read criticisms, in which the policy of constructing these works has been condemned on the ground that they had not yielded, and in many cases were not likely to yield, any extra profit after fully paying their expenses. But if the Government has succeeded in making these magnificent works for nothing, that is, without throwing any permanent charge for them on the people of India, surely it may well be contented.

THE ARMY.

111. *Group IV.*—Although there was an intermediate reduction of the cost of the Army, the net military expenditure here shown is little larger in the later than it was in the earlier years.

WHOLE NET EXPENDITURE.

112. Owing to the rapid improvement in the financial results of our Railways, Canals, and Telegraphs, and to economy in the expenditure on public works ordinary, the whole net expenditure shows no increase, but a positive reduction.

COMPARISON SATISFACTORY.

113. Considering that, during this period, the charge for loss by exchange has increased by 3 millions, and that, including the guaranteed railways, we have invested no less than 65¼ millions in productive public works, this, My Lord, is a result of which the Government of India need not be ashamed, and which I earnestly commend to the study of those statesmen who, from motives worthy of all respect, but which appear to me to be founded upon a dangerous misapprehension of facts, would withhold from India those material benefits which are to be obtained only by the expenditure of capital upon the development of her vast resources.

114. It now, My Lord, only remains for me to make the motion standing against my name. If it be adopted by the Council, it will be equivalent to a resolution that the Trades and Professions Bill shall be dropped altogether, and I shall afterwards ask permission to introduce a new Bill for the amendment of the present law. It will be understood, from what I have said to-day, that it will be a very short and simple measure, and its principal effect will be to relieve the poorer classes of traders from the taxation to which they are now liable.

STATEMENTS.

I.

REVENUE AND EXPENDITURE OF THE GOVERNMENT

Estimates,

REVENUES.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
CIVIL	£	£	£	£	£	£	£	£
I.—Land Revenue ...	22,450,803	21,939,000	22,389,000	450,000		22,062,000	...	327,000
II.—Tributes ...	703,660	703,000	714,000	11,000	...	698,000	...	16,000
III.—Forest	605,433	672,000	662,000	...	10,000	690,000	28,000	...
IV.—Excise ...	2,619,349	2,742,000	2,765,000	23,000	...	2,782,000	17,000	...
V.—Assessed Taxes ...	900,920	896,000	797,000	...	99,000	535,000	...	262,000
VI.—Provincial Rates ...	2,638,835	2,740,000	2,706,000	...	34,000	2,764,000	58,000	...
VII.—Customs	2,326,561	2,248,000	2,231,000	...	17,000	2,175,000	...	56,000
VIII.—Salt	6,941,120	7,000,000	7,335,000	335,000	...	7,541,000	206,000	...
IX.—Opium	9,399,401	9,000,000	10,459,000	1,459,000	...	9,410,000	...	1,049,000
X.—Stamps	3,110,540	3,087,000	3,203,000	116,000	...	3,194,000	...	9,000
XI.—Registration ...	266,360	267,000	262,000	...	5,000	265,000	3,000	...
XII.—Mint	172,335	180,000	254,000	74,000	...	196,000	...	58,000
XIII.—Post Office ...	911,806	983,000	968,000	...	15,000	1,008,000	40,000	...
XIV.—Telegraph ...	426,694	380,000	486,000	106,000	...	486,000	...	...
XV.—Minor Departments ...	84,968	58,000	98,000	40,000	...	81,000	...	17,000
XVI.—Law and Justice ...	647,130	649,000	663,000	14,000	...	680,000	17,000	...
XVII.—Police ...	211,108	233,000	221,000	...	12,000	232,000	11,000	...
XVIII.—Marine	250,595	206,000	206,000	...	...	226,000	20,000	...
XIX.—Education	147,425	139,000	137,000	...	2,000	137,000	...	...
XX.—Medical	44,332	39,000	54,000	15,000	...	40,000	...	14,000
XXI.—Stationery and Printing	47,096	46,000	52,000	6,000	...	45,000	...	7,000
XXII.—Interest	628,367	634,000	709,000	75,000	...	651,000	...	58,000
XXIII.—Superannuations ...	675,258	526,000	529,000	3,000	...	386,000	...	143,000
XXIV.—Miscellaneous ...	348,554	310,000	324,000	14,000	...	268,000	...	56,000
XXV.—Railways	6,178,134	6,454,000	6,701,000	247,000	...	7,545,000	844,000	...
XXVI.—Irrigatn. & Navigatn.	790,775	788,000	871,000	83,000	...	861,000	...	10,000
XXVII.—Other Public Works ...	571,076	477,000	480,000	3,000	...	471,000	...	9,000
XXVIII.—Provl. & Local Deficits	973	208,000	59,000	...	149,000	247,000	188,000	...
XXIX.—Army	974,773	880,000	924,000	44,000	...	833,000	...	91,000
XXX.—Gain by Exchange ...	133,313	78,000	324,000	246,000	...	237,000	...	87,000
GRAND TOTAL ...	65,207,694	64,562,000	67,583,000	3,021,000	...	66,746,000	...	837,000
Deficit	...	1,395,000	...	...	...	...	...	...

Fort William;
Dept. of Finance and Commerce,
The 24th February 1880.

E. W. KELLNER,
Deputy Comptroller General.

OF INDIA IN INDIA AND IN ENGLAND.

1880-81.

EXPENDITURE.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	5,982,893	6,353,000	6,039,000	...	314,000	5,739,000	...	300,000
2.—Interest, other Accounts	378,703	386,000	382,000	...	4,000	400,000	18,000	...
3.—Refunds and Drawbacks ...	406,562	356,000	350,000	...	6,000	318,000	...	32,000
4.—Land Revenue ...	2,960,010	3,028,000	2,945,000	...	83,000	2,995,000	50,000	...
5.—Forest ...	454,934	510,000	521,000	11,000	...	532,000	11,000	...
6.—Excise ...	87,839	118,000	110,000	...	8,000	111,000	1,000	...
7.—Assessed Taxes ...	37,617	29,000	35,000	6,000	...	20,000	...	15,000
8.—Provincial Rates ...	64,431	53,000	50,000	...	3,000	53,000	3,000	...
9.—Customs ...	200,417	203,000	201,000	...	2,000	204,000	3,000	...
10.—Salt ...	404,743	383,000	356,000	...	27,000	368,000	12,000	...
11.—Opium ...	1,698,730	2,500,000	2,059,000	...	441,000	2,160,000	101,000	...
12.—Stamps ...	115,452	111,000	113,000	2,000	...	105,000	...	8,000
13.—Registration ...	160,801	155,000	162,000	7,000	...	166,000	4,000	...
14.—Mint ...	103,991	113,000	104,000	...	9,000	111,000	7,000	...
15.—Post Office ...	1,033,327	1,083,000	1,131,000	48,000	...	1,142,000	11,000	...
16.—Telegraph ...	470,790	531,000	492,000	...	39,000	467,000	...	25,000
17.—Administration ...	1,487,665	1,498,000	1,485,000	...	13,000	1,466,000	...	19,000
18.—Minor Departments ...	355,325	375,000	367,000	...	8,000	437,000	70,000	...
19.—Law and Justice ...	3,297,063	3,236,000	3,292,000	56,000	...	3,353,000	61,000	...
20.—Police ...	2,419,119	2,472,000	2,485,000	13,000	...	2,513,000	28,000	...
21.—Marine ...	548,703	546,000	558,000	12,000	...	568,000	10,000	...
22.—Education ...	978,254	1,025,000	972,000	...	53,000	1,016,000	44,000	...
23.—Ecclesiastical ...	155,200	161,000	156,000	...	5,000	159,000	3,000	...
24.—Medical ...	669,059	679,000	673,000	...	6,000	709,000	36,000	...
25.—Stationery and Printing	471,470	536,000	443,000	...	93,000	482,000	39,000	...
26.—Political ...	448,793	426,000	471,000	45,000	...	436,000	...	35,000
27.—Allowces. & Assignments...	1,826,484	1,909,000	1,900,000	...	9,000	1,846,000	...	54,000
28.—Civil Furlough Allces. ...	231,561	232,000	220,000	...	12,000	233,000	13,000	...
29.—Superannuations ...	1,995,520	1,923,000	2,094,000	171,000	...	1,982,000	...	112,000
30.—Miscellaneous ...	293,368	277,000	314,000	37,000	...	264,000	...	50,000
31.—Famine Relief ...	313,420	10,000	99,000	89,000	...	5,000	...	94,000
32.—Railways ...	6,561,827	6,536,000	6,987,000	451,000	...	6,751,000	...	236,000
33.—Irrigation & Navigation...	1,063,037	1,085,000	1,173,000	88,000	...	1,077,000	...	96,000
34.—Other Public Works ...	4,318,247	4,895,000	4,146,000	...	749,000	4,306,000	160,000	...
35.—Provl. & Local Surpluses	716,378	17,000	324,000	307,000	...	131,000	...	193,000
36.—Army ...	17,092,426	18,255,000	21,067,000	2,812,000	...	20,293,000	...	774,000
37.—Loss by Exchange ...	3,359,144	3,952,000	3,188,000	...	764,000	3,411,000	223,000	...
TOTAL ORDINARY ...	63,163,303	65,957,000	67,464,000	1,507,000	...	66,329,000	...	1,135,000
Surplus	2,044,391	...	119,000	1,514,000	...	417,000	298,000	...
38.—Productive Public Works	4,381,898	3,500,000	3,700,000	200,000	...	3,312,000	...	388,000

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

II.

REVENUE AND EXPENDITURE OF THE GOVERNMENT

(Distinguishing Revenue and Charges

Estimates,

REVENUE.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase	Decrease.	Budget Estimates,* 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue ...	22,323,869	21,778,000	21,679,000	...	99,000	21,359,000	...	320,000
II.—Tributes	703,660	703,000	714,000	11,000	...	698,000	...	16,000
III.—Forest	605,433	672,000	662,000	...	10,000	690,000	28,000	...
IV.—Excise	2,619,349	2,742,000	2,765,000	23,000	...	2,782,000	17,000	...
V.—Assessed Taxes ...	900,920	896,000	797,000	...	99,000	535,000	...	262,000
VI.—Provincial Rates ...	2,638,835	2,740,000	2,706,000	...	34,000	2,764,000	58,000	...
VII.—Customs	2,326,561	2,248,000	2,231,000	...	17,000	2,175,000	...	56,000
VIII.—Salt	6,941,120	7,000,000	7,335,000	335,000	...	7,541,000	206,000	...
IX.—Opium	9,399,401	9,000,000	10,459,000	1,459,000	...	9,410,000	...	1,049,000
X.—Stamps	3,110,540	3,087,000	3,203,000	116,000	...	3,194,000	...	9,000
XI.—Registration ...	266,360	267,000	262,000	...	5,000	265,000	3,000	...
XII.—Mint	172,335	180,000	254,000	74,000	...	196,000	...	58,000
XIII.—Post Office ...	911,806	983,000	968,000	...	15,000	1,008,000	40,000	...
XIV.—Telegraph ...	426,694	380,000	486,000	106,000	...	486,000	...	...
XV.—Minor Departments...	84,968	58,000	98,000	40,000	...	81,000	...	17,000
XVI.—Law and Justice ...	647,130	649,000	663,000	14,000	...	680,000	17,000	...
XVII.—Police	211,108	233,000	221,000	...	12,000	232,000	11,000	...
XVIII.—Marine	250,595	206,000	206,000	...	...	226,000	20,000	...
XIX.—Education ...	147,425	139,000	137,000	...	2,000	137,000	...	...
XX.—Medical ...	44,332	39,000	54,000	15,000	...	40,000	...	14,000
XXI.—Stationery & Printing	47,096	46,000	52,000	6,000	...	45,000	...	7,000
XXII.—Interest	628,367	634,000	709,000	75,000	...	651,000	...	58,000
XXIII.—Superannuations ...	675,258	526,000	529,000	3,000	...	386,000	...	143,000
XXIV.—Miscellaneous ...	348,554	310,000	324,000	14,000	...	268,000	...	56,000
XXV.—Railways ...	10,822	10,000	...	...	10,000	...	...	...
XXVI.—Irrigation & Navign.	168,619	184,000	192,000	8,000		181,000	...	11,000
XXVII.—Other Public Works	571,076	477,000	480,000	3,000	.	471,000	...	9,000
XXVIII.—Provl. & Local Deficits	973	208,000	59,000	...	149,000	247,000	188,000	...
XXIX.—Army	974,773	880,000	924,000	44,000	..	833,000	...	91,000
XXX.—Gain by Exchange ...	133,313	78,000	324,000	246,000		237,000	...	87,000
TOTAL ...	58,291,292	57,353,000	59,493,000	2,140,000		57,818,000	...	1,675,000
Revenue from Productive Public Works.								
I.—Land Revenue ...	126,934	161,000	710,000	549,000	...	703,000	...	7,000
XXV.—Railways	6,167,312	6,444,000	6,701,000	257,000	...	7,545,000	844,000	...
XXVI.—Irrign. and Navigation	622,156	604,000	679,000	75,000	...	680,000	1,000	...
Total ..	6,916,402	7,209,000	8,090,000	881,000		8,928,000	838,000	...
GRAND TOTAL REVENUE ...	65,207,694	64,562,000	67,583,000	3,021,000	.	66,746,000	...	837,000
Deficit	...	1,395,000	...	...	...	...	...	...

Fort William;
Dept. of Finance and Commerce,
The 24th February 1880.

E. W. KELLNER,
Deputy Comptroller General.

OF INDIA IN INDIA AND IN ENGLAND.

of Productive Public Works.)

1880-81.

EXPENDITURE.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	4,575,069	4,758,000	4,452,000	...	306,000	4,014,000	...	438,000
2.—Interest, other Accounts...	378,703	386,000	382,000	...	4,000	400,000	18,000	...
3.—Refunds and Drawbacks...	406,562	356,000	350,000	...	6,000	318,000	...	32,000
4.—Land Revenue ...	2,960,010	3,028,000	2,945,000	...	83,000	2,995,000	50,000	...
5.—Forest	454,934	510,000	521,000	11,000	...	532,000	11,000	...
6.—Excise	87,839	118,000	110,000	...	8,000	111,000	1,000	...
7.—Assessed Taxes ...	37,617	29,000	35,000	6,000	...	20,000	...	15,000
8.—Provincial Rates ...	64,431	53,000	50,000	...	3,000	53,000	3,000	...
9.—Customs	200,417	203,000	201,000	...	2,000	204,000	3,000	...
10.—Salt	404,743	383,000	356,000	...	27,000	368,000	12,000	...
11.—Opium	1,698,730	2,500,000	2,059,000	...	441,000	2,160,000	101,000	...
12.—Stamps	115,452	111,000	113,000	2,000	...	105,000	...	8,000
13.—Registration	160,801	155,000	162,000	7,000	...	166,000	4,000	...
14.—Mint	103,991	113,000	104,000	...	9,000	111,000	7,000	...
15.—Post Office	1,033,327	1,083,000	1,131,000	48,000	...	1,142,000	11,000	...
16.—Telegraph	470,790	531,000	492,000	...	39,000	467,000	...	25,000
17.—Administration ...	1,487,665	1,498,000	1,485,000	...	13,000	1,466,000	...	19,000
18.—Minor Departments ...	355,325	375,000	367,000	...	8,000	437,000	70,000	...
19.—Law and Justice ...	3,297,063	3,236,000	3,292,000	56,000	...	3,353,000	61,000	...
20.—Police	2,419,119	2,472,000	2,485,000	13,000	...	2,513,000	28,000	...
21.—Marine	548,703	546,000	558,000	12,000	...	568,000	10,000	...
22.—Education	973,254	1,025,000	972,000	...	53,000	1,016,000	44,000	...
23.—Ecclesiastical ...	155,200	161,000	156,000	...	5,000	159,000	3,000	...
24.—Medical	669,059	679,000	673,000	...	6,000	709,000	36,000	...
25.—Stationery & Printing ...	471,470	536,000	443,000	...	93,000	482,000	39,000	...
26.—Political	448,793	426,000	471,000	45,000	...	436,000	...	35,000
27.—Allowces. & Assignments	1,826,484	1,909,000	1,900,000	...	9,000	1,846,000	...	54,000
28.—Civil Furlough Allowces.	231,561	232,000	220,000	...	12,000	233,000	13,000	...
29.—Superannuations ...	1,995,520	1,923,000	2,094,000	171,000	...	1,982,000	...	112,000
30.—Miscellaneous ...	293,368	277,000	314,000	37,000	...	264,000	...	50,000
31.—Famine Relief ...	313,420	10,000	99,000	89,000	...	5,000	...	94,000
32.—Railways	226,846	94,000	360,000	266,000	...	304,000	...	56,000
33.—Irrigation & Navigation...	630,919	644,000	711,000	67,000	...	634,000	...	77,000
34.—Other Public Works ...	4,318,247	4,895,000	4,146,000	...	749,000	4,306,000	160,000	...
35.—Provl. & Local Surpluses	716,378	17,000	324,000	307,000	...	131,000	...	193,000
36.—Army	17,092,426	18,255,000	21,067,000	2,812,000	...	20,293,000	...	774,000
37.—Loss by Exchange ...	3,359,144	3,952,000	3,188,000	...	764,000	3,411,000	223,000	...
EXPENDITURE ORDINARY ...	54,988,380	57,479,000	58,788,000	1,309,000	...	57,714,000	...	1,074,000
Expenditure on Productive Public Works (Working Expenses and Interest).								
1.—Interest on Debt ...	1,407,824	1,595,000	1,587,000	...	8,000	1,725,000	138,000	...
32.—Railways	6,334,981	6,442,000	6,627,000	185,000	...	6,447,000	...	180,000
33.—Irrigation and Navigation	432,118	441,000	462,000	21,000	...	443,000	...	19,000
Total ...	8,174,923	8,478,000	8,676,000	198,000	...	8,615,000	...	61,000
GRAND TOTAL ...	63,163,303	65,957,000	67,464,000	1,507,000	...	66,329,000	...	1,135,000
Surplus	2,044,391	...	119,000	1,514,000	...	417,000	298,000	...
38.—Productive Public Works	4,381,898	3,500,000	3,700,000	200,000	...	3,312,000	...	388,000

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

III.

REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA AND

REVENUE.	Regular Estimates, 1879-80.				Budget Estimates, 1880-81.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	£	£	£	£	£	£	£	£
Opening Balance	...	1,323,500	1,092,700	2,416,200	...	1,331,800	1,336,700	2,668,500
I.—Land Revenue	21,236,200	1,027,300	125,500	22,389,000	20,911,300	1,025,800	124,900	22,062,000
II.—Tributes	714,000	...	...	714,000	698,000	...	...	698,000
III.—Forest	619,700	18,300	24,000	662,000	650,300	16,800	22,900	690,000
IV.—Excise	644,400	2,119,400	1,200	2,765,000	661,500	2,119,400	1,100	2,782,000
V.—Assessed Taxes	600,300	196,700	...	797,000	351,700	183,300	...	535,000
VI.—Provincial Rates	148,200	376,200	2,181,600	2,706,000	169,600	404,600	2,189,800	2,764,000
VII.—Customs	2,016,500	214,500	...	2,231,000	1,962,000	213,000	...	2,175,000
VIII.—Salt	7,318,800	16,200	...	7,335,000	7,522,500	18,500	...	7,541,000
IX.—Opium	10,459,000	...	...	10,459,000	9,410,000	...	...	9,410,000
X.—Stamps	566,800	2,636,200	...	3,203,000	566,800	2,627,200	...	3,194,000
XI.—Registration	600	261,400	...	262,000	400	264,100	...	265,000
XII.—Mint	254,000	...	...	254,000	196,000	...	...	196,000
XIII.—Post Office	965,300	2,300	400	968,000	1,005,500	2,100	400	1,008,000
XIV.—Telegraph	486,000	...	...	486,000	486,000	...	...	486,000
XV.—Minor Departments	51,300	31,000	15,700	98,000	30,300	35,700	15,000	81,000
XVI.—Law and Justice	77,300	577,400	8,300	663,000	77,100	594,800	8,100	680,000
XVII.—Police	100	181,600	39,300	221,000	100	192,900	39,000	232,000
XVIII.—Marine	78,300	127,700	...	206,000	90,800	135,200	...	226,000
XIX.—Education	1,000	110,800	25,200	137,000	1,500	110,300	25,200	137,000
XX.—Medical	2,200	49,500	2,300	54,000	1,900	35,200	2,900	40,000
XXI.—Stationery and Printing ...	13,000	39,000	...	52,000	11,200	33,800	...	45,000
XXII.—Interest	687,900	13,400	7,700	709,000	628,900	15,500	6,600	651,000
XXIII.—Pensions	511,400	12,600	5,000	529,000	368,400	12,600	5,000	386,000
XXIV.—Miscellaneous	67,900	144,100	112,000	324,000	49,900	131,000	87,100	268,000
XXV.—Railways	6,348,500	352,500	...	6,701,000	7,115,000	430,000	...	7,545,000
XXVI.—Irrigation and Navigation ...	322,500	547,600	900	871,000	306,400	553,700	900	861,000
XXVII.—Other Public Works ...	70,400	311,400	98,200	480,000	69,300	300,500	101,200	471,000
XXVIII.—Provl. and Local Deficits ...	59,000	...	...	59,000	247,000	...	...	247,000
XXIX.—Army	924,000	...	...	924,000	833,000	...	...	833,000
XXX.—Gain by Exchange	320,100	3,900	...	324,000	234,400	2,600	...	237,000
	55,564,700	9,371,000	2,647,300	67,583,000	54,657,300	9,458,600	2,630,100	66,746,000
Allotments	...	*4,497,100*	...	...	...	*4,426,700*	...	...
Contributions	*400*	*52,700*	*95,000*	...	*400*	*37,700*	*115,700*	...
Debt	...	...	*6,400*	...	...	...	*100*	...
Total ...	...	13,920,800	2,748,700	...	...	13,923,000	2,745,900	...
GRAND TOTAL ...	...	15,244,300	3,841,400	...	...	15 254,800	4,082,600	...
Provincial and Local Deficit ...	...	...	...	...	...	160,300	...	...

Fort William;
Dept. of Finance and Commerce,
The 24th February 1880.

E. W. KELLNER,
Deputy Comptroller General.

IN ENGLAND IN THE THREE DIVISIONS, IMPERIAL, PROVINCIAL AND LOCAL.

EXPENDITURE.	Regular Estimates, 1879-80.				Budget Estimates, 1880-81.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	£	£	£	£	£	£	£	£
1.—Interest	5,352,200	686,800	...	6,039,000	5,010,100	728,900	...	5,739,000
2.—Interest	378,700	500	2,800	382,000	396,600	600	2,800	400,000
3.—Refunds and Drawbacks ...	193,200	150,900	5,900	350,000	190,700	121,200	6,100	318,000
4.—Land Revenue	872,000	1,586,900	486,100	2,945,000	862,600	1,628,400	504,000	2,995,000
5.—Forest	488,200	15,300	17,500	521,000	498,300	13,200	20,500	532,000
6.—Excise	21,900	87,400	700	110,000	22,700	87,400	900	111,000
7.—Assessed Taxes	8,100	26,900	...	35,000	5,000	15,000	...	20,000
8.—Provincial Rates	...	4,400	45,600	50,000	...	5,100	47,900	53,000
9.—Customs	23,000	178,000	...	201,000	22,600	181,400	...	204,000
10.—Salt	300,700	55,300	...	356,000	302,700	65,300	...	368,000
11.—Opium	2,059,000	...	...	2,059,000	2,160,000	...	...	2,160,000
12.—Stamps	51,600	61,400	...	113,000	42,800	62,200	...	105,000
13.—Registration	600	161,400	...	162,000	800	165,200	...	166,000
14.—Mint	104,000	...	...	104,000	111,000	...	...	111,000
15.—Post Office	1,044,000	31,600	55,400	1,131,000	1,050,800	31,600	59,600	1,142,000
16.—Telegraph	492,000	...	...	492,000	467,000	...	...	467,000
17.—Administration	911,700	563,100	10,200	1,485,000	881,200	572,800	12,000	1,466,000
18.—Minor Departments	250,400	83,000	33,600	367,000	312,700	90,200	34,100	437,000
19.—Law and Justice	583,400	2,708,500	100	3,292,000	583,700	2,769,200	100	3,353,000
20.—Police	61,400	2,174,700	248,900	2,485,000	72,800	2,166,600	273,600	2,513,000
21.—Marine	423,700	134,300	...	558,000	409,200	158,800	...	568,000
22.—Education	11,400	701,300	259,300	972,000	11,300	720,100	284,600	1,016,000
23.—Ecclesiastical	115,700	40,300	...	156,000	119,400	39,600	...	159,000
24.—Medical	166,500	421,500	85,000	673,000	171,800	435,300	101,900	709,000
25.—Stationery and Printing ...	86,700	355,100	1,200	443,000	122,600	358,100	1,300	482,000
26.—Political	470,500	400	100	471,000	435,500	400	100	436,000
27.—Allowances	1,237,100	662,900	...	1,900,000	1,193,400	652,600	...	1,846,000
28.—C. F. & A. Allowances	219,500	500	...	220,000	232,500	500	...	233,000
29.—Superannuation	1,944,500	148,800	700	2,094,000	1,835,700	146,000	300	1,982,000
30.—Miscellaneous	104,600	134,400	75,000	314,000	71,000	112,800	80,200	234,000
31.—Famine Relief	98,900	100	...	99,000	5,000	...	...	5,000
32.—Railways	6,694,500	292,500	...	6,987,000	6,465,100	285,900	...	6,751,000
33.—Irrigation and Navigation ...	761,100	407,500	4,400	1,173,000	645,800	421,200	10,000	1,077,000
34.—Other Public Works	1,478,900	1,573,200	1,093,900	4,146,000	1,475,800	1,613,000	1,217,200	4,306,000
35.—P. & L. Surpluses	324,000	...	...	324,000	131,000	...	...	131,000
36.—Army	21,067,000	...	...	21,067,000	20,293,000	...	...	20,293,000
37.—Loss by Exchange	3,188,000	...	...	3,188,000	3,411,000	...	...	3,411,000
	51,588,700	13,448,900	2,426,400	67,464,000	50,023,200	13,648,600	2,657,200	66,329,000
Special Contributions to Imperial Treasury	...	*335,000*	...	...	...	*335,000*	...	...
Contributions	...	*128,600*	*59,400*	...	...	*99,700*	*44,100*	...
Debt	...	...	*18,900*	...	...	...	*31,100*	...
Total ...	...	13,912,500	2,504,700	...	...	14,083,300	2,732,400	...
Closing Balance	...	1,331,800	1,336,700	2,668,500	...	1,171,500	1,350,200	2,521,700
GRAND TOTAL ...	...	15,244,300	3,841,400	...	...	15,254,800	4,082,600	...
Provincial and Local Surplus ...	...	8,300	256,500	...	...	...	44,500	...

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

IV.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES OF

RECEIPTS.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Balance ...	15,574,959	14,200,000	13,910,078	...	289,922	16,000,000	2,089,922	...
II.—Imperial revenue ...	65,207,694	64,562,000	67,583,000	3,021,000	...	66,746,000	...	837,000
III.—Provincial and local surplus ...	716,378	17,000	324,000	307,000	...	131,000	...	193,000
IV.—Service funds, civil ...	616,401	603,000	591,000	...	12,000	603,000	12,000	...
V.—Service funds, military	...	...	...	...	...	...	...	...
VI.—Loans to native states, corporations and individuals repaid ...	228,361	216,000	1,078,000	862,000	...	213,000	...	865,000
VII.—Savings banks' deposits	677,946	730,000	765,000	35,000	...	793,000	28,000	...
VIII.—Other deposits received & advances recovered	16,853,867	12,433,000	12,701,000	268,000	...	12,606,000	...	95,000
IX.—Local remittances ...	167,330	456,000	178,000	...	278,000	86,000	...	92,000
X.—Inter-provincial and inter-departmental transactions ...	17,967,362	25,000,000	25,663,000	663,000	...	26,019,000	356,000	...
XI.—Remittance account with the Home Treasury ...	1,891,108	1,196,000	1,486,000	290,000	...	1,183 000	...	303,000
XII.—Secretary of State's bills on India sold*	15,464,758	15,000,000	15,750,000	750,000	...	16,900,000	1,150,000	...
XIII.—Political and trust funds ...	267,380	384,000	74,000	...	310,000	83,000	9,000	...
XIV.—Public debt incurred*	8,070,758	8,009,500	13,138,000	5,128,500	...	2,833,000	...	10,305,000
XV.—Treasury notes ...	262,636	218,000	195,000	...	23,000	308,000	113,000	...
XVI.—Guaranteed railway capital received ...	3,184,677	3,073,000	2,842,000	...	231,000	1,709,000	...	1,133,000
TOTAL ...	147,151,615	146,097,500	156,278,078	10,180,578	...	146,213,000	...	10,065,078

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1880-81 are the that the Secretary of State will raise by Bills the exact amount stated ;

Abstract of the above showing how the

ACCOUNTS, 1878-79.				REGULAR ESTI	
	£		£		£
Surplus of provincial and local revenue ...	715,405	Deficit of imperial revenue	2,337,507	Surplus of provincial and local revenue ...	265,000
Service funds, civil ...	96,375	Service funds, military ...	349,940	Service funds, civil ...	170,000
Political and trust funds	6,924	Loans to native states, corporations and individuals	1,048,705	Savings banks' deposits ...	117,000
Public debt incurred ...	4,199,268	Savings banks' deposits withdrawn	12,934	Deposits ...	264,000
Treasury notes ...	122,750	Deposits repaid ...	1,630,876	Public debt incurred ...	5,131,000
Balance reduced ...	1,664,881	Secretary of state's bills discharged ...	1,271,110	Treasury notes ...	156,000
		Guaranteed railway capital withdrawn ...	154,531	Guaranteed railway capital received ...	182,000
TOTAL ...	6,805,603	TOTAL ...	6,805,603	TOTAL ...	6,285,000

Fort William;
Dept. of Finance and Commerce,
The 24th February 1880.

E. W. KELLNER
Deputy Comptroller General.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

DISBURSEMENTS.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Imperial expenditure ...	67,545,201	69,457,000	71,164,000	1,707,000	...	69,641,000	...	1,523,000
2.—Provincial and local deficits	973	208,000	59,000	...	149,000	247,000	188,000	...
3.—Service funds, civil ...	520,026	453,000	421,000	...	32,000	451,000	30,000	...
4.—Service funds, military ...	349,940	214,000	220,000	6,000	...	32,000	...	188,000
5.—Loans advanced to native states, corporations and individuals ...	1,277,066	416,000	1,251,000	835,000	...	232,000	...	1,019,000
6.—Savings banks' deposits withdrawn ...	690,880	700,000	648,000	...	52,000	669,000	21,000	...
7.—Other deposits repaid and advances made ...	18,484,743	12,247,000	12,437,000	190,000	...	12,170,000	...	267,000
8.—Local remittances ...	42,079	837,000	...	...	837,000	...	...	...
9.—Inter-provincial and inter-departmental transactions ...	19,506,018	24,525,000	25,539,078	1,014,078	...	26,667,000	1,127,922	...
10.—Remittance account with the home treasury ...	1,688,813	1,290,000	1,949,000	659,000	...	1,252,000	...	697,000
11.—Secretary of state's bills on India paid ...	15,464,758	15,000,000	15,750,000	750,000	...	16,900,000	1,150,000	...
12.—Political and trust funds	260,456	368,000	134,000	...	234,000	151,000	17,000	...
13.—Public debt discharged ...	3,871,490	3,683,000	8,007,000	4,324,000	...	2,127,000	...	5,880,000
14.—Treasury notes ..	139,886	126,500	39,000	...	87,500	33,000	...	6,000
15.—Guaranteed railway capital withdrawn ...	3,339,208	3,073,000	2,660,000	...	413,000	2,391,000	...	269,000
16.—Balance ...	13,910,078	13,500,000	16,000,000	2,500,000	...	13,250,000	...	2,750,000
TOTAL ...	147,151,615	146,097,500	156,278,078	10,180,578	...	146,213,000	...	10,065,078

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself or that the exact amount stated will be borrowed during the year.

Ways and Means are provided.

MATES, 1879-80.

	£
Deficit of imperial revenue ...	3,581,000
Service funds, military ...	220,000
Loans to native states, corporations and individuals	173,000
Political and trust funds	60,000
Remittances ...	161,078
Balance increased ...	2,089,922
TOTAL ...	6,285,000

BUDGET ESTIMATES, 1880-81

	£
Service funds, civil ..	152,000
Savings banks' deposits ...	124,000
Deposits ...	436,000
Public debt incurred ...	706,000
Treasury notes	275,000
Balance reduced ...	2,750,000
TOTAL ...	4,443,000

	£
Deficit of imperial revenue	2,895,000
Deficit of provincial and local revenue ...	116,000
Service funds, military ...	32,000
Loans to native states, corporations and individuals	19,000
Remittances ...	631,000
Political and trust funds	68,000
Guaranteed railway capital withdrawn ...	682,000
TOTAL ...	4,443,000

W. WATERFIELD.
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

V.

REVENUE AND EXPENDITURE OF THE

Estimates,

REVENUE.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue ...	22,323,869	21,778,000	21,679,000	...	99,000	21,359,000	...	320,000
II.—Tributes	703,660	703,000	714,000	11,000	...	698,000	...	16,000
III.—Forest	603,939	670,400	660,600	...	9,800	688,400	27,800	...
IV.—Excise	2,619,349	2,742,000	2,765,000	23,000	...	2,782,000	17,000	...
V.—Assessed Taxes ...	900,920	896,000	797,000	...	99,000	535,000	...	262,000
VI.—Provincial Rates ...	2,638,835	2,740,000	2,706,000	...	34,000	2,764,000	58,000	...
VII.—Customs	2,326,561	2,248,000	2,231,000	...	17,000	2,175,000	...	56,000
VIII.—Salt	6,941,120	7,000,000	7,335,000	335,000	...	7,541,000	206,000	...
IX.—Opium	9,399,401	9,000,000	10,459,000	1,459,000	...	9,410,000	...	1,049,000
X.—Stamps	3,110,540	3,087,000	3,203,000	116,000	...	3,194,000	...	9,000
XI.—Registration ...	266,360	267,000	262,000	...	5,000	265,000	3,000	...
XII.—Mint	172,283	180,000	254,000	74,000	...	196,000	...	58,000
XIII.—Post Office ...	911,806	983,000	968,000	...	15,000	1,008,000	40,000	...
XIV.—Telegraph ...	403,627	357,000	460,300	103,300	...	463,100	2,800	...
XV.—Minor Departments ...	60,142	32,400	59,500	27,100	...	61,700	2,200	...
XVI.—Law and Justice ...	647,130	649,000	663,000	14,000	...	680,000	17,000	...
XVII.—Police	211,108	233,000	221,000	...	12,000	232,000	11,000	...
XVIII.—Marine	250,595	206,000	203,000	...	3,000	226,000	23,000	...
XIX.—Education	147,425	139,000	137,000	...	2,000	137,000	...	...
XX.—Medical ...	42,419	37,500	52,000	14,500	...	38,200	...	13,800
XXI.—Stationery and Printing	47,096	46,000	52,000	6,000	...	45,000	...	7,000
XXII.—Interest	612,934	624,000	701,500	77,500	...	641,000	...	60,500
XXIII.—Superannuation Contributions	571,871	430,500	430,500	...	...	291,700	...	138,800
XXIV.—Miscellaneous ...	334,693	306,100	315,000	8,900	...	262,000	...	53,000
XXV.—Railways	10,822	10,000	...	...	10,000	...	...	...
XXVI.—Irrigation and Navigation	168,619	184,000	192,000	8,000	...	181,000	...	11,000
XXVII.—Other Public Works ...	554,295	461,000	464,600	3,600	...	456,700	...	7,900
XXVIII.—Provincial and Local Deficit ...	973	208,000	59,000	...	149,000	247,000	188,000	...
XXIX.—Army	926,962	844,500	858,300	13,800	...	800,200	...	58,100
XXX.—Gain by Exchange ...	133,313	78,000	324,000	246,000	...	237,000	...	87,000
TOTAL ...	58,042,667	57,140,400	59,226,300	2,085,900	...	57,615,000	..	1,611,300
Revenue from Productive Public Works.								
I.—Land Revenue ...	126,934	161,000	710,000	549,000	...	703,000	...	7,000
XXV.—Railways	6,167,312	6,444,000	6,701,000	257,000	...	7,545,000	844,000	...
XXVI.—Irrign. and Navigation	621,604	603,500	678,000	74,500	...	679,200	1,200	.
Total ...	6,915,850	7,208,500	8,089,000	880,500	.	8,927,200	838,200	...
GRAND TOTAL ..	64,958,517	64,348,900	67,315,300	2,966,400	...	66,542,200	...	773,100

Fort William;
Dept. of Finance and Commerce,
The 24th February 1880.

E. W. KELLNER,
Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA.

1880-81.

EXPENDITURE.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	1,981,957	2,089,500	1,862,600	...	226,900	1,644,100	...	218,500
2.—Interest, other Accounts	377,827	385,000	380,600	...	4,400	398,400	17,800	...
3.—Refunds and Drawbacks ...	406,562	356,000	350,000	...	6,000	318,000	...	32,000
4.—Land Revenue ...	2,958,216	3,025,300	2,944,100	...	81,200	2,994,400	50,300	...
5.—Forest	451,106	505,900	516,200	10,300	...	527,600	11,400	...
6.—Excise	87.839	118,000	110,000	...	8,000	111,000	1,000	...
7.—Assessed Taxes ...	37 617	29,000	35,000	6,000	...	20,000	...	15,000
8.—Provincial Rates ...	64,431	53,000	50,000	...	3,000	53,000	3,000	...
9.—Customs	200,417	203,000	201,000	...	2,000	204,000	3,000	...
10.—Salt	404,743	383,000	356,000	...	27,000	368,000	12,000	...
11.—Opium	1,697,792	2,499,100	2,058,700	...	440,400	2,159,500	100,800	...
12.—Stamps	73,807	74,900	76,900	2,000	...	77,500	600	...
13.—Registration	160,801	155,000	162,000	7,000	...	166,000	4,000	...
14.—Mint	94,607	87,300	83,300	...	4,000	91,500	8,200	...
15.—Post Office	941,971	983,300	1,005,600	22,300	...	1,043,800	38,200	...
16.—Telegraph	388,313	392,200	385,200	...	7,000	380,900	...	4,300
17.—Administration ...	1,269,500	1,279,600	1,271,900	...	7,700	1,245,500	...	26,400
18.—Minor Departments ...	328,265	346,600	336,100	...	10,500	415,100	79,000	...
19.—Law and Justice ...	3,295,968	3,234,500	3,290,100	55,600	...	3,350,900	60,800	...
20.—Police	2,419,119	2,472,000	2,485,000	13,000	...	2,513,000	28,000	...
21.—Marine	404,700	396,900	385,800	...	11,100	419,000	33,200	...
22.—Education	977,100	1,024,500	971,600	...	52,900	1,015,800	44,200	...
23.—Ecclesiastical	153,562	159,900	154,700	...	5,200	158,600	3,900	...
24.—Medical	661,851	679,000	665,000	...	14,000	701,400	36,400	...
25.—Stationery and Printing...	283,446	345,900	328,700	...	17,200	415,700	87,000	...
26.—Political	435,858	375,700	428,200	52,500	...	393,000	...	35,200
27.—Allowances and Assignts....	1,792,419	1,887,900	1,878,900	...	9,000	1,824,900	...	54,000
28.—Civil Furlo. Allowances	4,482	2,000	4,000	2,000	...	3,000	...	1,000
29.—Superannuations ...	683,269	634,000	764,200	130,200	...	646,300	...	117,900
30.—Miscellaneous ..	266,220	245,000	294,000	49,000	...	243,300	...	50,700
31.—Famine Relief... ...	312,823	10,000	99,000	89,000	...	5,000	...	94,000
32.—Railways ...	226,846	94,000	360,000	266,000	...	304,000	...	56,000
33.—Irrigation and Navigation	629,308	643,800	710,800	67,000	...	633,800	...	77,000
34.—Other Public Works ...	4,220,707	4,752,200	4,006,400	...	745,800	4,216,500	210,100	...
35.—Provincial & Local Surplus	716,378	17,000	324,000	307,000	...	131,000	...	193,000
36.—Army	13,100,553	14,135,300	16,448,600	2,313,300	...	15,171,900	...	1,276,700
37.—Loss by Exchange ...	3,359,141	3,952,000	3,188,000	...	764,000	3,411,000	223,000	...
TOTAL ..	45,878,524	48,027,300	48,972,200	944,900	...	47,776,400	...	1,195,800
Expenditure on Productive Public Works (Working expenses and Interest).								
1.—Interest on Debt ...	1,407,824	1,595,000	1,587,000	..	8,000	1,725,000	138,000	...
32.—Railways ...	1,645,705	1,697,500	1,890,200	192,700	...	1,855,000	...	35,200
33.—Irrigation and Navigation	382,007	391,000	412,000	21,000		393,000	..	19,000
Total ...	3,435,536	3,683,500	3,889,200	205,700	...	3,973,000	83,800	...
GRAND TOTAL ...	49,314,060	51,710,800	52,861,400	1,150,600	...	51,749,400	.	1,112,000
38.—Productive Public Works	3,689,029	2,720,700	3,066,700	346,000	...	1,906,000	...	1,160,700

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VI.

REVENUE AND EXPENDITURE OF THE HOME

Estimates,

REVENUE.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
III.—Forest	1,494	1,600	1,400	...	200	1,600	200	...
XII.—Mint	52	...	...	...	...	...	...	...
XIV.—Telegraph ...	23,067	23,000	25,700	2,700	...	22,900	...	2,800
XV.—Minor Departments	24,826	25,600	38,500	12,900	...	19,300	...	19,200
XVII.—Marine ...	...	...	3,000	3,000	...	...	...	3,000
XX.—Medical ...	1,913	1,500	2,000	500	...	1,800	...	200
XXII.—Interest ...	15,433	10,000	7,500	...	2,500	10,000	2,500	.....
XXIII.—Superannuation Contributions ...	103,387	95,500	98,500	3,000	...	94,300	...	4,200
XXIV.—Miscellaneous ...	13,861	3,900	9,000	5,100	...	6,000	...	3,000
XXVII.—Other Public Works ...	16,781	16,000	15,400	...	600	14,300	...	1,100
XXIX.—Army ...	47,811	35,500	65,700	30,200	...	32,800	...	32,900
TOTAL ...	248,625	212,600	266,700	54,100	...	203,000	...	63,700
Revenue from Productive Public Works.								
XXVI.—Irrigation ...	552	500	1,000	500	...	800	...	200
TOTAL ...	249,177	213,100	267,700	54,600	...	203,800	...	63,900

Fort William;
Dept. of Finance and Commerce,
The 24th February 1880.

E. W. KELLNER,
Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

1880-81.

EXPENDITURE.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	2,593,112	2,668,500	2,589,400	...	79,100	2,369,900	...	219,500
2.—Interest, other Accounts	876	1,000	1,400	400	...	1,600	200	...
4.—Land Revenue ...	1,794	2,700	900	...	1,800	600	...	300
5.—Forest	3,828	4,100	4,800	700	...	4,400	...	400
11.—Opium	938	900	300	...	600	500	200	...
12.—Stamps	41,646	36,100	36,100	...	...	27,500	...	8,600
14.—Mint	9,384	25,700	20,700	...	5,000	19,500	...	1,200
15.—Post Office ...	91,356	99,700	125,400	25,700	...	98,200	...	27,200
16.—Telegraph ...	82,477	138,800	106,800	...	32,000	86,100	...	20,700
17.—Administration ..	218,164	218,400	213,100	...	5,300	220,500	7,400	...
18.—Minor Departments ...	27,061	28,400	30,900	2,500	...	21,900	...	9,000
19.—Law and Justice ...	1,095	1,500	1,900	400	...	2,100	200	...
21.—Marine	144,003	149,100	172,200	23,100	...	149,000	...	23,200
22.—Education	1,154	500	400	...	100	200	...	200
23.—Ecclesiastical ...	1,638	1,100	1,300	200	...	400	...	900
24.—Medical	7,208	...	8,000	8,000	...	7,600	...	400
25.—Stationery and Printing	188,024	190,100	114,300	...	75,800	66,300	...	48,000
26.—Political	12,935	50,300	42,800	...	7,500	43,000	200	...
27.—Allowances and Assignments	34,065	21,100	21,100	...	...	21,100	...	...
28.—Civil Furlough Allowances	227,079	230,000	216,000	...	14,000	230,000	14,000	...
29.—Superannuations ...	1,312,251	1,289,000	1,329,800	40,800	...	1,335,700	5,900	...
30.—Miscellaneous ...	27,148	32,000	20,000	...	12,000	20,700	700	...
31.—Famine Relief ...	597	...	.	...	...	...	...	...
33.—Irrigation ...	1,611	200	200	...	...	200	...	...
34.—Other Works ...	57,540	142,800	139,600	...	3,200	89,500	...	50,100
36.—Army	3,982,872	4,119,700	4,618,400	498,700	...	5,121,100	502,700	...
TOTAL ...	9,109,856	9,451,700	9,815,800	364,100	...	9,937,600	121,800	...
Expenditure on Productive Public Works.								
32.—Railways	4,689,276	4,744,500	4,736,800	...	7,700	4,592,000	...	144,800
33.—Irrigation ...	50,111	50,000	50,000	...	...	50,000	...	..
TOTAL ..	4,739,387	4,794,500	4,786,800	...	7,700	4,642,000	...	144,800
TOTAL ...	13,849,243	14,246,200	14,602,600	356,400	...	14,579,600	...	23,000
38.—Productive Public Works .. .	692,869	779,300	633,300	...	146,000	1,406,000	772,700	...

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VII.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES

RECEIPTS.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Balance	14,498,302	12,988,800	12,792,153	...	196,647	14,193,075	1,400,922	...
II.—Imperial revenue ...	64,958,517	64,348,900	67,315,300	2,966,400	...	66,542,200	...	773,100
III.—Provincial and Local surplus... ...	716,378	17,000	324,000	307,000	...	131,000	...	193,000
IV.—Service funds, civil ...	616,401	603,000	591,000	...	12,000	603,000	12,000	...
V.—Service funds, military	...	...	...	...	...	...	...	...
VI.—Loans to native states, corporations and individuals repaid ...	228,361	216,000	1,078,000	862,000	...	213,000	...	865,000
VII.—Savings banks' deposits...	677,946	730,000	765,000	35,000	...	793,000	28,000	...
VIII.—Other deposits received & advances recovered	16,825,797	12,429,000	12,670,900	241,900	...	12,602,500	...	68,400
IX.—Local remittances ...	167,330	456,000	178,000	...	278,000	86,000	...	92,000
X.—Inter-provincial and inter-departmental transactions ...	17,967,362	25,000,000	25,663,000	663,000	...	26,019,000	356,000	...
XI.—Remittance account with the Home Treasury ...	1,389,859	1,089,000	1,335,600	246,600	...	1,054,000	...	281,600
XIII.—Political and Trust Funds ...	267,380	384,000	74,000	...	310,000	83,000	9,000	...
XIV.—Public debt incurred*	4,344,174	5,000,000	9,264,500	4,264,500	...	819,700	...	8,444,800
XV.—Treasury Notes ...	262,636	218,000	195,000	...	23,000	308,000	113,000	...
XVI.—Guaranteed railway capital received ...	2,310,878	2,149,700	2,022,600	...	127,100	1,459,000	...	563,600
TOTAL ...	125,231,321	125,629,400	134,269,053	8,639,653	...	124,906,475	...	9,362,578

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1880-81 are the that the Secretary of State will raise by Bills the exact amount stated; or that the exact amount stated

Abstract of the above showing how the

ACCOUNTS, 1878-79.

	£
Surplus of Imperial revenue ...	11,955,428
Surplus of Provincial and local revenue ...	715,405
Service funds, civil ...	96,375
Political and Trust Funds	6,924
Public debt incurred ...	3,847,184
Treasury Notes ...	122,750
Guaranteed railway capital received ...	771,014
Balance reduced ...	1,706,149
TOTAL ...	19,221,229

	£
Service funds, military ...	349,940
Loans to native states, corporations and individuals	1,048,705
Savings banks' deposits withdrawn	12,934
Secretary of State's bills paid	15,464,758
Deposits repaid ...	1,649,656
Remittances ...	695,236
TOTAL ...	19,221,229

REGULAR ESTI

	£
Surplus of Imperial revenue ...	11,387,200
Do. of Provincial and Local ...	265,000
Service funds, civil ...	170,000
Savings banks' deposits ...	117,000
Deposits ...	238,400
Remittances ...	729,022
Public debt incurred ...	3,867,200
Treasury Notes ...	156,000
Guaranteed railway capital received ...	674,100
TOTAL ...	17,603,922

Fort William;
Dept. of Finance & Commerce,
The 24th February 1880.

E. W. Kellner,
Deputy Comptroller General.

OF THE GOVERNMENT OF INDIA IN INDIA.

DISBURSEMENTS.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with Regular Estimates, 1879-80. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Imperial expenditure ...	53,003,089	54,431,500	55,928,100	1,496,600	...	53,655,400	...	2,272,700
2.—Provincial and Local deficits ...	973	208,000	59,000	...	149,000	247,000	188,000	...
3.—Service funds, civil ...	520,026	453,000	421,000	...	32,000	451,000	30,000	...
4.—Service funds, military ...	349,940	214,000	220,000	6,000	...	32,000	...	188,000
5.—Loans advanced to native states, corporations and individuals ...	1,277,066	416,000	1,251,000	835,000	...	232,000	...	1,019,000
6.—Savings banks' deposits withdrawn ...	690,880	700,000	648,000	...	52,000	669,000	21,000	...
7.—Other deposits repaid and advances made ...	18,475,453	12,243,000	12,432,500	189,500	...	12,166,500	...	266,000
8.—Local remittances ...	42,079	837,000	...	...	837,000	...	...	...
9.—Inter-provincial and inter-departmental transactions ...	19,566,018	24,525,000	25,539,078	1,014,078	...	26,667,000	1,127,922	...
10.—Remittance account with the home treasury ...	611,690	256,500	908,500	652,000	...	109,200	...	799,300
11.—Secretary of state's bills on India paid* ...	15,464,758	15,000,000	15,750,000	750,000	...	16,900,000	1,150,000	...
12.—Political and Trust Funds	260,456	368,000	134,000	...	234,000	151,000	17,000	...
13.—Public debt discharged ...	496,990	1,673,500	5,397,300	3,723,800	...	836,700	...	4,560,600
14.—Treasury Notes ...	139,886	126,500	39,000	...	87,500	33,000	...	6,000
15.—Guaranteed railway capital withdrawn ...	1,539,864	1,608,900	1,348,500	...	260,400	1,312,500	...	36,000
16.—Balance ...	12,792,153	12,568,500	14,193,075	1,624,575	...	11,444,175	...	2,748,900
TOTAL ...	125,231,321	125,629,400	134,269,053	8,639,653	...	124,906,475	...	9,362,578

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself will be borrowed during the year; or that it will be borrowed in India or in England as the case may be.

Ways and Means are provided.

MATES, 1879-80.

	£
Service funds, military ...	220,000
Loans to native states, corporations and individuals	173,000
Political and Trust Funds	60,000
Secretary of state's bills paid ...	15,750,000
Balance increased ..	1,40 ,922
TOTAL ...	17,603,922

BUDGET ESTIMATES, 1880-81.

	£
Surplus of Imperial revenue	12,886,800
Service funds, civil ...	152,000
Savings banks' deposits ...	124,000
Deposits ...	436,000
Remittances ...	382,800
Treasury Notes ...	275,000
Guaranteed railway capital received ...	146,500
Balance reduced ...	2,748,900
TOTAL ...	17,152,000

	£
Deficit of Provincial and Local expenditure ..	116,000
Service funds, military ...	32,000
Loans to native states, corporations and individuals	19,000
Political and Trust Funds	68,000
Debt discharged ...	17,000
Secretary of state's bills paid ..	16,900,000
TOTAL ...	17,152,000

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VIII.

RECEIPTS AND DISBURSEMENTS AT THE HOME

RECEIPTS.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with the Regular Estimates, 1879-80. Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Balance	1,076,657	1,211,200	1,117,925	...	93,275	1,806,925	689,000	...
II.—Public revenue ...	249,177	213,100	267,700	54,600	...	203,800	...	63,900
VIII.—Deposits received and advances recovered ...	28,070	4,000	30,100	26,100	...	3,500	...	26,600
XI.—Secretary of State's Bills on India sold and bills bought in India	15,464,758	15,000,000	15,750,000	750,000	...	16,900,000	1,150,000	...
XII.—Other miscellaneous remittances from India ...	501,249	107,000	150,400	43,400	...	129,000	...	21,400
XIV.—Public debt incurred* ...	3,726,584	3,009,500	3,873,500	864,000	...	2,013,300	...	1,860,200
XV.—Guaranteed railway capital received	873,799	923,300	819,400	...	103,900	250,000	...	569,400
TOTAL ...	21,920,291	20,468,100	22,009,025	1,540,925	...	21,306,525	...	702,500

* The Estimates in this Statement of the amount to be supplied to the Home Treasury by Bills in 1880-81 and of the Debt transactions are the the Secretary of State will raise by Bills the exact amount stated, or that

Abstract of the above showing how the

ACCOUNTS, 1878-79.				REGULAR ESTI	
	£		£		£
Net Deposits received and advances recovered ..	18,780	Deficit of Revenue ...	14,202,935	Net Deposits received and Advances recovered ...	25,600
Secretary of State's Bills ...	15,464,758	Net Miscellaneous Remittances	575,874	Secretary of State's Bills ...	15,750,000
Net Public Debt incurred ...	352,084	Net Guaranteed Railway Capital withdrawn ...	925,545	Net Public Debt incurred ...	1,263,800
		Balance increased ...	41,268		
TOTAL ...	15,835,622	TOTAL ..	15,835,622	TOTAL ...	17,039,400

Fort William;
Dept. of Finance and Commerce,
The 24th February 1880.

E. W. Kellner,
Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

DISBURSEMENTS.	Accounts, 1878-79.	Budget Estimates, 1879-80.	Regular Estimates, 1879-80.	Increase.	Decrease.	Budget Estimates, 1880-81.	Budget Estimates, 1880-81, compared with the Regular Estimates, 1879-80. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Public Expenditure ...	14,542,112	15,025,500	15,235,900	210,400	...	15,985,600	749,700	...
7.—Deposits repaid and advances made	9,290	4,000	4,500	500	...	3,500	...	1,000
10.—Miscellaneous remittances to India	1,077,123	1,033,500	1,040,500	7,000	...	1,142,800	102,300	...
13.—Public debt discharged ...	3,374,500	2,009,500	2,609,700	600,200	...	1,290,300	...	1,319,400
14.—Guaranteed railway capital withdrawn	1,799,344	1,464,100	1,311,500	...	152,600	1,078,500	...	233,000
15.—Balance	1,117,925	931,500	1,806,925	875,425	...	1,805,825	...	1,100
TOTAL ...	21,920,294	20,468,100	22,009,025	1,540,925	...	21,306,525	...	702,500

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Debt transactions will be carried out as estimated.

Ways and Means are provided.

MATES, 1879-80.	£	BUDGET ESTIMATES, 1880-81.	£		£
Deficit of revenue ...	14,968,200	Secretary of State's Bills	16,900,000	Deficit of Revenue ...	15,781,80
Net Miscellaneous remittances to India ...	890,100	Net Debt incurred ...	723,000	Net Miscellaneous Remittances to India ...	1,013,80
Net Guaranteed railway capital withdrawn ...	492,100	Balance reduced ...	1,100	Net Guaranteed Railway Capital withdrawn ...	828,50
Balances increased ...	689,000				
TOTAL ...	17,039,400	TOTAL ...	17,624,100	TOTAL ...	17,624,1

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

IX.

CLOSING BALANCES OF THE PROVINCIAL GOVERNMENTS.

	Regular Estimate, 1879-80.			Budget Estimate, 1880-81.		
	Provincial.	Local.	Total.	Provincial.	Local.	Total.
	£	£	£	£	£	£
India	...	4,900	4,900	...	3,000	3,000
Central Provinces	64,500	40,700	105,200	59,400	34,100	93,500
British Burmah	166,900	49,800	216,700	122,300	47,800	170,100
Assam	16,300	2,600	18,900	25,800	4,300	30,100
Bengal	524,900	256,500	781,400	561,700	324,400	886,100
North-Western Provinces and Oudh	337,200	430,700	767,900	195,600	474,200	669,800
Punjab	86,700	54,400	141,100	98,100	58,500	156,600
Madras	44,100	372,500	416,600	76,200	306,600	382,800
Bombay	91,200	124,600	215,800	32,400	97,300	129,700
Total ...	1,331,800	1,336,700	2,668,500	1,171,500	1,350,200	2,521,700

Fort William;
Dept. of Fince. and Commerce,
The 24th February 1880.

E. W. KELLNER,
Deputy Comptroller General.

W. WATERFIELD,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

APPENDIX.

TABLE I.—*Miscellaneous.*

	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	£	£	£	£	£	£	£
DEFICIT of recorded Revenue compared with whole recorded Expenditure ...	3,930,374	2,601,684	5,992,062	8,334,139	2,337,507	3,581,000	2,895,000
PRODUCTIVE PUBLIC WORKS, Capital Expenditure	4,249,571	4,270,629	3,809,284	4,791,052	4,381,898	3,700,000	3,312,000
Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works—							
SURPLUS	319,197	1,668,945	... ...	... ...	2,044,391	119,000	417,000
DEFICIT	... ...	... ...	2,182,778	3,543,087			
Net Public Debt incurred	8,398,168	4,109,522	4,750,145	7,345,416	4,199,263	5,131,000	706,000
NET PUBLIC DEBT incurred, including Capital transactions with Guaranteed Railway and other Companies and Native States, &c.	4,382,300	2,878,300	3,317,000	6,496,200	3,209,100	5,523,300	488,000
Value of commodities exported, excluding Gold and Silver	56,359,000	58,091,000	61,014,000	65,222,000	60,937,000		
Value of commodities imported, excluding Gold and Silver	36,222,000	38,887,000	37,428,000	41,464,000	37,8[illegible]0,000		
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver	20,137,000	19,204,000	23,586,000	23,758,000	23 137,000		
Net imports of Gold	1,874,000	1,545,000	207,000	468,000	(Exports) 896,000		
Net imports of Silver	4,642,000	1,553,000	7,199,000	14,676,000	3,970,000		
TOTAL NET IMPORTS OF GOLD AND SILVER	6,516,000	3,098,000	7,406,000	15,144,000	3,074,000		
Excess of Exports over Imports, including Gold and Silver	13,621,000	16,106,000	16,180,000	8,614,000	20,063,000		
Grand total value of Imports and Exports of all kinds	102,348,000	104,480,000	113,008,000	126,252,000	109 777,000		
SECRETARY OF STATE'S BILLS sold (Rupees) ... ... Rs.	11,74,37,000	13,75,00,000	14,85,70,000	11,69,85,000	16,91,24,000	18,90,00,000	20,28,00,000
Sterling Equivalent received ... ... £	10,841,600	12,390,000	12,696,000	10,134,000	13,949,000	15,750,000	16,900,000
SILVER coined at the Indian Mints	4,897,000	2,550,000	6,271,000	16,180,000	7,210,770	8,421,902	
Gold coined in Germany	... ...	12,756,000	2,873,000	7,112,000	5,475,340	1,509,877	
Silver coined in Germany	... ...	6,602,000	9,523,000	1,669,000	88,498	...	
Maximum PRICE OF AN OZ. TROY STANDARD SILVER IN LONDON	59½*d.* (25th April)	57⅝*d.* (27th April)	58⅜*d.* (18th Jan)	55⅛ (8th Oct.)	54¼*d.* (2nd April)	53⅜ (Nov.)	
Minimum ditto	57*d.* (9th March)	52½*d.* (22nd March)	47*d.* (7th July)	58⅛ (21st June)	48½*d.* (21st Dec.)	49⅝ (April)	
Maximum price of a sovereign in Calcutta ... . Rs.	10 12 0	11 12 0	13 (7th July)	11 14 0 (5th Sept.)	12 11 (March)	12 11 (May)	
Minimum ditto ... ... "	10 9 0	11	11 Rs. 3as. (6th Feb.)	11 4 0 (10th April)	11 11 (11th June)	11 15 (Jan.)	
AVERAGE EXCHANGE upon Secretary of State's Bills sold per rupee ... £	1*s.* 10·22*d.*	1*s.* 9·64*d.*	1*s.* 8·49*d.*	1*s.* 8·79*d.*	1*s.* 7·761*d.*	1*s.* 8*d.*	1*s.* 8*d.*
Fixed RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries	1*s.* 10*d.*	1*s.* 10½*d.*	1*s* 9¾*d.*	1*s.* 9½*d.*	1*s.* 9*d.*	1*s.* 7½*d.*	1*s.* 8½*d.*
Maximum RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta	11 (11th April)	9 (May)	11 (April)	12 (May)	9 (1st April)	9 (April)	
Minimum ditto	3½ (July to Nov.)	4 (Nov. and Dec.)	5 (Aug. and Sept.)	(Dec. and Jan.)	3 (7th Nov.)	3 (Jan.)	
Maximum RATE OF DISCOUNT at the BANK OF ENGLAND	6 (Dec.)	4 (Oct. and Jan.)	2 throughout the year.	5 (Oct. and Nov.)	6 (Oct. and Nov.)	3 (April to Oct.)	
Minimum ditto	2½ (July)	2 (Aug.)		2 (subsequently.)	2½ (30th May)	2 (Nov. to Feb.)	
Maximum MONEY BALANCES of the three PRESIDENCY BANKS	6,927,800 (July)	7,041,800 (July)	6,382,700 (July)	7,574,900 (Jan.)	6,978,500 (July)	7,703,600 (Feby.)	
Minimum ditto	4,359,200 (May)	4,762,300 (May)	4,132,500 (Oct.)	3,672,200 (April)	4,589,300 (Jan.)	4,150,400 (April)	
Maximum price in Calcutta of Govt. FOUR PER CENT. RUPEE SECURITIES ...	104¾ (15th July)	102⅞ (3rd June)	102⅞ (23th July)	98½ (27th June)	97 (July and Aug.)	95¼ (July)	
Minimum ditto	101½ (25th March)	99 (21st March)	96¼ (13th Jan.)	92 (8th Sept.)	91¼ (March)	91¼ (May)	
Maximum amount outstanding on London Register, of RUPEE SECURITIES ENFACED FOR INTEREST DRAFTS	14,214,617 (Nov.)	14,407,861 (Oct.)	14,125,982 (April)	14,588,744	15,950,002 (Feb.)	19,210,709 (Jan.)	
Minimum ditto	13,098,988 (May)	14,111,441 (April)	12,655,322 (Dec.)	13,057,964	13,826,493 (Oct.)	15,908,182 (May)	
Maximum price in London of such securities (in Gold)	98	98½ (7th April)	92 (15th Dec.)	84½ (5th April)	81¾ (1st April)	80¾ (Oct.)	
Minimum ditto	93½	82 (4th March)	77 (6th July)	81½ (23rd Jan.)	72 (23rd Oct.)	71¼ (May)	
Maximum price in London of Secretary of State's FOUR PER CENT. STERLING BONDS	104¾ (Feb.)	106¼ (5th Aug.)	104¾ (22nd Feb.)	101½ (30th Aug.)	104¼ (July & Aug.)	105¼	
Minimum ditto	100¼ (April)	102⅜ (3rd June)	101 (20th Oct.)	100½ (21st Mar.)	97 (Oct.)	100⅜	
Maximum GOVERNMENT PAPER CURRENCY outstanding	11,327,607 (7th Feb.)	12,161,224 (22nd Oct.)	12,551,185 (7th Feb.)	15,757,790 (15th Jan.)	14,584,900 (Sept.)	14,329,700 (Jan.)	
Minimum ditto	9,221,438 (7th April)	10,668,628 (7th May)	10,532,294 (15th May)	11,130,528 (30th April)	11,423 600 (March)	11,113,800 (June)	
Number of SAVINGS BANKS	326	330	340	343	338	339	
Number of Depositors in Savings Banks	67,316	73,401	80,004	83,518	84,503	90,084	
Amount deposited in Savings Banks	1,746,793	1,895,452	1,936,193	1,925,335	1,912,401	2,057,639	
Average of each Deposit	25	25	24	23	22	22	
Net addition to Deposits	9,936	148,659	40,741	10,858 (Decrease.)	12,934 (Decrease.)	145,238	
Cash Reserve at the BANK OF FRANCE in December of each year—in 000's of Francs	1,325,300	1,679,300	2,169,000	2,042,500	2,041,700	1,979,017	
Silver ditto ditto	313,200	505,000	638,600	865,400	1,058,100	1,220,501	
Percentage of Silver on the Total Reserve	24	31	30	43	52	62	

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year (Principal articles arranged in order of their declared value)*

No.	EXPORTS.		1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
1	OPIUM—						
	Quantity	Chests.	94,746	88,350	96,870	92,820	91,200
	Value	£	11,956,972	11,148,426	12,404,748	12,374,355	12,993,979
	Average declared value per chest, in Rupees	Rs.	1,262	1,261	1,281	1,333	1,425
2	COTTON—						
	Raw—						
	Quantity	Cwt.	5,600,086	5,009,788	4,557,914	3,459,077	2,966,060
	Value	£	15,257,342	13,278,964	11,746,184	9,383,534	7,913,040
	Average declared value per lb.— Annas	...	As. 3 11	As. 3 9	As. 3 8	As. 3 10	As. 3 10
	Average declared value per lb.— Pence, at average exchange ...	...	5·40	5·13	4·71	4·98	4·73
	Twist and Yarn—						
	Quantity	Lbs.	2,834,725	6,228,511	7,926,710	15,600,291	21,332,508
	Value	£	147,562	266,951	367,303	682,059	886,481
	Average declared value per lb.	Annas.	As. 8 4	As. 6 10	As. 7 5	As. 7 0	As. 6 7
	Other manufactures—Value...	£	364,812	396,472	445,079	460,674	511,498
	Average declared value per yard— Grey or unbleached... ...	Annas.	...	As. 2 6	As. 2 6	As. 2 3	As. 2 1
	Average declared value per yard— Coloured, printed, or dyed ...	"	...	As. 4 9	As. 5 3	As. 4 10	As. 4 7
	Percentage of manufactures on whole value exported ...	...	3·25	4·76	6·47	10·85	15·01
3	RICE AND PADDY—						
	Quantity	Cwt.	17,392,938	20,416,032	19,914,334	18,428,386	21,237,233
	Value	£	4,765,334	5,311,095	5,815,221	6,950,276	8,973,722
	Average declared value of husked rice per cwt.— Rupees	...	2 0 10	2 2 3	2 15 1	3 12 6	4 4 4
	Average declared value of husked rice per cwt.— Shillings, at average exchange ...	...	5·11	4·70	5·02	6·55	7·03
4	JUTE—						
	Raw and manufactured—Value	£	3,485,522	3,294,521	3,356,124	4,289,241	4,898,860
	Average declared value of raw jute per cwt.— Rupees	...	5 14 7	5 6 2	5 13 1	6 7 3	6 5 0
	Average declared value of raw jute per cwt.— Shillings, at average exchange ...	...	10·94	9·72	9·94	11·18	10·39
	Percentage of manufactures on whole value exported ...	...	6·85	14·85	21·43	17·97	22·42
5	SEEDS—						
	Quantity	Cwt.	6,074,756	10,506,822	9,582,865	12,187,020	7,200,977
	Value	£	3,235,950	5,461,982	5,319,124	7,360,284	4,675,036
	Average declared value of linseed per cwt.— Rupees	...	5 0 0	5 4 6	5 5 11	5 13 10	6 3 11
	Average declared value of linseed per cwt.— Shillings, at average exchange ...	...	9·27	9·52	9·17	10·16	10·28
6	TEA—						
	Quantity	Lbs.	21,137,087	24,361,599	27,784,124	33,459,075	34,432,572
	Value	£	1,937,429	2,166,417	2,607,425	3,044,571	3,138,424
	Average declared value per lb.— Annas	...	As. 14 8	As. 14 3	As. 15 0	As. 14 6	As. 14 7
	Average declared value per lb.— Shillings, at average exchange ...	...	1·70	1·60	1·60	1·57	1·50
7	HIDES AND SKINS—						
	Quantity	No.	18,162,851	19,433,332	19,792,877	22,916,317	21,223,403
	Value	£	2,677,767	2,943,575	2,998,684	3,756,888	3,096,847
	Percentage of dressed or manufactured to whole value ...	...	18·87	40·44	49·77	48·29	42·06
8	INDIGO—						
	Quantity	Cwts.	81,466	110,392	100,384	120,605	105,051
	Value	£	2,576,302	2,875,062	2,962,785	3,494,334	2,960,462
	Average declared value per cwt.— Rupees	...	316 3 10	260 7 0	295 2 4	289 11 9	281 13 0
	Average declared value per cwt.— Sterling, at average exchange ...	£	29·27	23·48	25·19	25·09	23·20
9	COFFEE—						
	Quantity	Cwts.	311,831	371,986	362,489	297,327	341,186
	Value	£	1,305,335	1,627,027	1,345,822	1,338,499	1,543,643
	Average declared value per cwt.— Rupees	...	41 13 9	43 11 10	44 7 10	45 0 3	45 3 11
	Average declared value per cwt.— Shillings, at average exchange ...	...	77·51	78·88	75·97	77·98	74·50
10	WOOL—						
	Raw and manufactured—Value	£	1,159,086	1,295,193	1,293,490	1,151,518	1,243,275
	Average declared value of raw wool per lb.— Annas	...	As. 7 2	As. 7 4	As. 7 2	As. 6 6	As. 6 4
	Average declared value of raw wool per lb.— Pence, at average exchange	...	9·99	9·95	9·22	8·44	7·82
11	SILK—						
	Raw and manufactured—Value	£	998,450	656,728	1,000,566	854,629	746,687
	Average declared value of raw silk per lb.— Rupees	...	4 10 1	3 2 9	5 7 8	4 10 5	4 4 7
	Average declared value of raw silk per lb.— Shillings, at average exchange ...	...	8·57	5·72	9·25	8·06	7·06
12	WHEAT—						
	Quantity	Cwts.	1,069,076	2,498,185	5,583,336	6,340,150	1,044,709
	Value	£	490,435	901,026	1,956,332	2,856,990	513,778
	Average declared value per cwt.— Rupees	...	4 9 5	3 9 8	3 8 0	4 8 1	4 14 8
	Average declared value per cwt.— Shillings, at average exchange ...	...	8·50	6·51	5·98	7·80	8·09
13	SALTPETRE—						
	Quantity	Cwts.	553,330	415,080	466,218	389,002	382,405
	Value	£	501,468	348,949	381,706	379,002	361,766
	Average declared value per cwt.— Rupees	...	9 1 0	8 6 7	8 3 0	9 11 11	9 7 4
	Average declared value per cwt.— Shillings, at average exchange ...	...	16·78	15·16	13·96	16·88	15·57
14	LAC—						
	Value	£	254,011	755,747	536,976	362,048	298,716
15	TEAK WOOD—						
	Quantity	Cubic Tons.	42,868	60,612	45,108	56,939	37,413
	Value	£	328,564	440,618	332,764	406,652	268,959
	Average declared value per cubic ton— Rupees	...	76 10 4	72 11 1	73 12 4	71 6 8	71 14 3
	Average declared value per cubic ton— Sterling, at average exchange ...	£	7·09	6·83	6·29	6·19	5·92
16	SUGAR—						
	Value	£	319,238	253,937	925,196	745,851	204,360

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

Sea-borne Trade for the year, &c.—continued.

No.	IMPORTS.		1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
1	COTTON—						
	Twist and Yarn—						
	Quantity	Lbs.	37,097,260	31,927,340	33,270,208	36,196,661	33,145,051
	Value	£	3,157,760	2,794,769	2,733,535	2,850,616	2,779,774
	Average declared value per lb. ... ... Annas		...	14·00	13·14	12·60	13·42
	Average declared value per lb. ... ... Pence at average exchange ...		...	1s. 6·93d.	1s. 4·83d.	1s. 4·37d.	1s. 4·57d.
	Other manufactures—						
	Value	£	16,263,560	16,463,875	16,012,932	17,332,639	14,137,694
	TOTAL COTTON GOODS.—Gross Imports ...	£	19,421,340	19,258,644	18,746,467	20,183,255	16,917,468
	Re-exports—.						
	Twist and Yarn—						
	Quantity	*Lbs.*	*781,220*	*792,668*	*839,539*	*934,437*	*754,648*
	Value	£	*56,249*	*57,424*	*58,423*	*62,733*	*51,217*
	Other manufactures—						
	Value	£	*1,061,727*	*984,105*	*1,064,392*	*1,089,614*	*1,132,627*
	Total Re-exports ...	£	*1,117,976*	*1,041,529*	*1,122,815*	*1,152,347*	*1,183,844*
	TOTAL COTTON GOODS.—Net Imports ...	£	18,303,364	18,217,115	17,623,652	19,030,908	15,733,624
2	METALS	Value £	2,607,122	3,310,452	3,721,007	3,736,958	3,372,903
3	SILK, (Raw and Manufactured)	" "	1,583,405	1,404,235	1,037,957	1,485,550	1,496,487
4	RAILWAY PLANT AND ROLLING-STOCK	" "	780,867	1,079,105	1,194,145	1,727,560	1,491,831
5	SUGAR	" "	516,564	895,929	403,607	798,036	1,480,880
6	LIQUORS	" "	1,636,568	1,702,197	1,585,345	1,683,655	1,372,487
7	PROVISIONS	" "	363,727	717,234	664,938	861,116	990,530
8	WOOLLEN MANUFACTURES	" "	557,585	1,119,274	911,890	955,142	961,666
9	MACHINERY AND MILL-WORK	" "	1,185,943	1,439,921	963,504	873,960	893,875
10	COAL, (excluding coke and patent fuel)—						
	Quantity	Tons	360,252	388,480	523,384	603,731	473,027
	Value	£	685,720	647,562	918,309	1,004,942	881,444
	Average declared value per ton— Rupees		19·03	16·67	17·54	16·64	18·63
	Average declared value per ton— Shillings, at average exchange ...		34·94	31·01	30·34	28·83	30·68
11	SALT—						
	Quantity	Tons.	277,085	365,254	298,776	254,231	274,182
	Value	£	755,771	601,146	430,895	401,366	593,621
	Average declared value per ton— Rupees		27·28	16·45	14·42	15·78	21·65
	Average declared value per ton— Shillings, at average exchange ...		50·51	29·66	24·62	27·35	35·65
12	APPAREL	Value £	620,456	634,256	542,860	579,106	546,089
13	SPICES	" "	179,126	395,988	432,991	488,884	509,043

TABLE III.—*Sea-borne Trade for the first ten months (Principal articles arranged in order of their declared value).*

	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	£	£	£	£	£
Value of commodities exported, excluding gold and silver ...	46,309,370	48,265,519	52,210,342	47,821,206	51,522,819
Value of commodities imported, excluding gold and silver ...	30,830,219	30,408,746	34,457,474	32,426,305	33,557,095
Excess Exports ...	15,479,151	17,856,773	17,752,868	15,394,901	17,965,724
Net imports of silver	966,336	5,628,814	13,117,467	2,187,577	6,680,763
Net imports of gold	1,486,222	—410,234	278,765	—482,078	1,388,535
TOTAL NET IMPORTS OF GOLD AND SILVER ...	2,452,558	5,218,580	13,396,232	1,705,499	8,069,298
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS ...	83,124,766	91,365,735	104,112,157	88,090,522	96,944,010

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first Ten months, &c.*—continued.

No.	EXPORTS.			Ten Months, 1st April to 31st January.				
				1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
1	OPIUM ...	Quantity	Chests	73,095	81,613	77,387	76,165	91,081
		Value	£	9,186,788	10,490,887	10,264,068	10,917,614	12,299,004
		Average value per chest ...	Rs.	1,256-13 3	1,285-6-8	1,326-5-3	1,433-6-8	1,350-5-5
2	COTTON, RAW	Quantity	Cwts.	4,295,871	3,561,477	2,585,377	2,281,507	2,895,909
		Value .	£	11,476,987	8,968,014	6,949 554	6,149,132	7,992,393
		Average value per lb. ...	Rs	0-3-9	0-3 7	0-3-10	0-3-10	0-3-11
	„ MANUFACTURES—							
	Twist and Yarn	Quantity ...	lbs.	4,587,225	6,817,270	12,779,989	18,306,631	20,445,415
		Value	£	196,768	316,636	558,913	767,675	854,667
		Average value per lb. ..	Rs.	0-6-10	0-7-5	0 6-11	0-6-8	0-6-8
	Other manufactures—Value		£	326,201	375,860	392,695	431,844	420,624
	TOTAL COTTON (RAW AND MANUFACTURED)...		£	11,999,956	9,660,510	7,901,362	7,348,651	9,267,684
3	RICE AND PADDY.	Quantity	Cwts.	13,045,994	11,658,224	10,186,650	12,420,606	12,507,197
		Value	£	3,549,719	3 397,812	4,017,316	5,699,274	5,149,989
		Average value per cwt. ...	Rs.	2-11-6	2-14-8	3-15-1	4 9-5	4-1-11
4	JUTE (Raw and Manufactured)—Value ...		£	2,630,630	2,895,432	3,679,332	4,076,573	4,530,642
5	SEEDS .	Quantity	Cwts.	8,514,379	8,559,142	11,239,493	6,357,845	5,767,116
		Value ...	£	4,414,548	4,688,529	6,758,930	4,089,485	3,764,594
		Average value per cwt. .	Rs.	5-2-11	5-7-8	6-0-2	6-6-11	6-8-5
6	HIDES AND SKINS.	Quantity	Cwts.	534,504	495,367	709,852	630,278	709,755
		Value	£	2,378,801	2,309,783	2,990,696	2,455,043	2,786,059
		Average value per cwt. ...	Rs.	44-8-1	46-10-0	42-2-1	38-15-8	39-4-1
7	TEA ...	Quantity	lbs.	21,254,915	25,186,248	30,306,610	30,692,313	34,243,539
		Value	£	1,899,961	2,361,799	2,770,735	2,808,432	2,746,782
		Average value per lb. ...	Rs.	0-14-4	0-15-0	0-14-7	0-14-8	0-12-10
8	INDIGO ...	Quantity	Cwts.	78,004	83,443	90,577	64,514	78,538
		Value	£	2,087,990	2,450,385	2,632,728	1,767,026	2,256,421
		Average value per cwt. ...	Rs.	261-4-3	293 10-7	290-10-7	273-15-0	287-6 11
9	WOOL (Raw and Manufactured)—Value ...		£	1,061,452	1,079,667	939,198	1,040,930	1,007,621
10	WHEAT ...	Quantity	Cwts.	2,155,626	4,839,290	6,206,669	1,035,857	1,814,566
		Value	£	775,554	1,673,400	2,790,304	508,125	918,918
		Average value per cwt. ...	Rs.	3-9-6	3-7-4	4-7-11	4-14-6	5-1-0
11	COFFEE ...	Quantity	Cwts.	164,692	168,552	191,693	201,626	188,080
		Value	£	662,275	722,544	846,358	885,939	833,670
		Average value per cwt. ...	Rs.	40-3-5	42-13-11	44-2-5	43-15-0	44-5-2
12	SILK (Raw and Manufactured)—Value ...		£	531,870	801,388	766,008	607,139	584,575
13	SALTPETRE ...	Quantity	Cwts.	300,501	369,887	311,682	311,091	421,268
		Value	£	254,955	302,734	304,068	296,222	386,482
		Average value per cwt. ...	Rs.	8-7-9	8-2-11	9-12-1	9-8-4	9-2 9
14	TEAK ..	Quantity	C. tons	48,776	35,771	44,153	34,115	30,810
		Value	£	356,332	263,504	311,678	247,752	222,878
		Average value per ton ...	Rs.	73-0-11	73-10-8	70-2-9	72-9-11	72-5-5
15	LAC		£	593,588	425,327	299,599	234,712	220,105
16	SUGAR		£	94,465	425,940	447,616	184,724	156,583

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first ten months*—concluded.

No.	IMPORTS			Ten Months, 1st April to 31st January, 1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	COTTON—							
1	Twist and yarn	Quantity	lbs.	25,923,585	26,724,669	30,872,371	29,736,857	27,309,866
		Value	£	2,286,139	2,230,376	2,425,336	2,480,030	2,248,408
		Average value per lb	Rs	0-14-1	0-13-4	0-12 7	0-13-4	0-13-2
		Ditto in sterling average exchange		1s. 7d.	1s. 5d.	1s. 4½d.	1s. 4½d.	1s. 4½d.
	Other manufactures	Value	£	13,097,382	13,056,417	14,512,524	12 274 502	13,819,200
	TOTAL COTTON GOODS		£	15,383,521	15,286,793	16,937,860	14,754,532	16,067,608
	Re-exports							
	Twist and yarn	*Quantity*	*lbs*	*701,646*	*614,051*	*786,160*	*651,878*	*780,075*
		Value	*£*	*50,656*	*43,119*	*49,811*	*44,508*	*47,715*
		Average value per lb	*Rs.*	*0-11-7*	*0-11-3*	*0-10-10*	*0-10-11*	*0-10 5*
	Other manufactures—Value		*£*	*819,803*	*859,708*	*875,357*	*966,712*	*857,852*
	Total Re-exports		*£*	*870,459*	*902,827*	*925,168*	*1,011,220*	*905,567*
	TOTAL COTTON GOODS—Net Imports		£	14,513 062	14,383,966	16,012,692	13,743,312	15,162,041
2	METALS		Value £	2,533,767	2,893,993	3,008,118	2,919,762	2,849,539
3	SILK (Raw and Manufactured)		" "	1,126,153	831,428	1,271,782	1,313,747	1,263,602
4	LIQUORS		" "	1,194,828	1,286,521	1,431,367	1,111,119	1,250,897
5	RAILWAY PLANT AND ROLLING-STOCK		" "	931,228	1,013,812	1,227,159	1,249,238	1,104,248
6	WOOLLEN MANUFACTURES		" "	856,225	823.119	849,529	846,254	901,612
7	PROVISIONS		" "	560,436	539,059	716,939	834,573	882,062
8	COAL (excluding Coke and Patent Fuel)—	Quantity	Tons	262,999	347,716	469,270	377,684	446,226
		Value	£	428,858	643,794	764,610	708,320	860,491
		Average value per ton	Rs.	16-4-10	18-8-2	16-4-8	18-12-1	19 4-6
9	SUGAR		Value £	618,833	349,806	657,048	1,137,020	853,051
10	SALT	Quantity	Ton	302,897	255,504	217,202	223,565	277,279
		Value	£	505,238	363 684	324,628	477,384	611,322
		Average value per ton	Rs	16 10-10	14-3-9	14-15-1	21-5-7	22 0-9
11	MACHINERY AND MILL WORK		Value £	1,243,685	803,705	724,078	781,963	549,049
12	APPAREL		" "	548,970	460,767	491,306	464 159	466,922
13	SPICES		" "	315,656	367,877	389,649	430,862	406,197

TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December of each year.*

(*Prices of March 1873=100.*)

	Measured in Gold.							Measured in Silver *						
IN LONDON—(*prices quoted from the* LONDON ECONOMIST.)	1873	1874.	1875.	1876.	1877.	1878.	1879.	1873.	1874.	1875.	1876	1877.	1878.	1879.
Scotch Pig Iron (Warrants) ...	91	68	54	49	43	36	55	95	71	58	51	48	44	63
Coals, Hetton, Wallsend (London)	94	90	75	57	55	60	50	97	94	79	59	61	72	57
Copper, Chili Bars ...	93	93	92	85	74	64	74	96	97	98	90	82	77	85
Straits Tin ..	79	65	56	52	45	42	62	82	67	60	54	50	50	71
Wheat ...	112	81	83	91	94	72	85	115	84	88	96	104	87	97
Flour, town-made	111	82	90	82	98	69	86	114	85	96	86	109	83	98
Beef, inferior ..	125	110	128	98	85	90	85	129	115	136	102	94	108	97
Cotton, No. 40, Mule Twist ...	95	83	86	80	71	61	77	97	88	91	84	78	73	87
Wool, Southdown Hogs ..	96	89	85	80	76	65	71	99	93	91	85	84	78	81
Sugar, Foreign Muscovado ..	92	87	77	113	74	80	95	95	91	82	119	82	96	108
Coffee	124	97	105	101	98	73	83	128	101	111	106	109	88	94
Pepper	126	95	78	69	63	N.	..	109	100	83	73	70	.	
Saltpetre ...	86	80	83	87	98	89	96	86	82	88	92	109	108	110
Gold . ..	..			..	..	..		103	104	106	105	111	120	114
Silver	97	96	94	95	90	83	88	...	..	...		..	.	
IN CALCUTTA (*prices quoted from the* CALCUTTA PRICE CURRENT)														
Grey Shirtings (8¼ lbs)								93	84	84	78	73	74	81
Mule Twist, white, good, No. 40								96	91	87	87	75	75	88
" " Turkey red, No. 40 (12 lbs.)								115	104	94	85	85	78	77
" " Orange, No. 40—60								107	93	87	90	83	73	87
Copper, Sheathing								102	100	102	93	83	80	87
Iron, flat, bolt, bar and square								115	89	78	68	60	56	76
Spelter, hard								114	118	148	143	130	107	121
Hides, buffalo, slaughtered								92	88	75	104	75	69	96
Indigo, good								110	*Nil.*	90	110	86	100	119
Jute, picked								144	137	125	150	147	153	169
Lac dye, fine								87	60	55	69	58	54	73
Shell Lac, fine orange								129	183	119	68	49	56	153
Linseed, fine bold clean								111	110	92	102	106	N.	120
Rice, Ballam								165	153	135	159	168	259	153
Silk, raw, Cassimbazar								80	58	40	98	80	69	87
Sugar, Benares								94	87	87	88	*Nil.*		.
Tea, good Souchong								114	123	104	123	100	77	82
Wheat, Doodiah								115	96	78	96	104	109	109
Gold								102	100	102	103	105	109	110

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—*Actual CAPITAL EXPENDITURE on RAILWAYS in 1878-79, and estimated Expenditure on such works in 1879-80 and 1880-81, and to the end of 1880-81.*

	1878-79, Accounts.	1879-80, Regular Estimate.	1880-81, Budget-Estimate.	To end of 1880-81.	Sanctioned Estimate.	Balance remaining to be spent.
	£	£	£	£	£	£
East Indian	297,314	58,700	630,000	(a) 38,266,981	...	...
Rajputana	359,296	248,000	172,000	3,545 000	3,267,000	—278,000
Western Rajputana	344,633	681,000	385,000	1,649,000	1,604,000	—45,000
Sindia	211,264	130,000	100,000	893,000	904,000	11,000
Holkar	—73,865	36,000	19,000	1,260,000	1 246,000	—14,000
Neemuch	226,255	278,000	339,000	1,786,000	2,202,000	416,000
Wurdah Coal	11,027	15,000	...	501,000	541,000	40,000
Nagpur and Chattisgarh	106,300	250,000	217,000	593,000	837,000	244,000
Rangoon and Irrawaddy Valley	121,375	40,000	10,000	1,262,000	1,261,000	—1,000
Northern Bengal	386,180	129,000	60,000	2,139,000	1,945,000	—194,000
Tirhoot	20,850	27,000	15,000	565,000	600,000	35,000
Patna and Gya	250,105	73,000	25,000	350,000	404,000	54,000
Nalhati	6,968	—1 000	—1,000	32,000	36,000	4,000
Calcutta and South-Eastern	14,069	—1,000	—2,000	672,000	739,000	67,000
Cawnpore and Furruckabad...	59,715	154,000	68,000	282,000	322,000	40,000
Ghazipur and Dildarnaggar...	2,653	44,000	5,000	55,000	65,000	10,000
Muttra-Hathras...	3,740	1,000	...	110,000	125,000	15,000
Muttra-Achneyra	5,311	...	55,000	60,000	90,000	30,000
Dhond and Manmad	359,469	112,000	100,000	1,124,000	1,350,000	226,000
Indus Valley	816,105	304,000	200,000	6,295,000	7,180,000	885,000
Punjab Northern	369,905	663,000	303,000	4,053,000	3,808,000	—245,000
Fluctuations in Store Balances	—166,725	—243,000	—80,000	155,000	...	—155,000
Reserve	...	...	242,000	242,000	...	—242,000
	3,464,630	2,940,000	2,232,000	27,623 000	28,526,000	903,000
Deduct PRODUCTIVE PUBLIC WORKS OUTLAY included in the above	3,327,888	2,608,000	1,982,000	26,533,000	...	...
Balance ORDINARY OUTLAY ...	136,742	332,000	250,000	1,090,000	...	...
Railways constructed wholly from Ordinary Funds—						
Patri Salt Railway	...	...	...	81,000	90,000	9,000
Frontier Railways chargeable to Army ...	...	1,440,000	2,040,000	3,480,000	...	...
Total ORDINARY ...	136,742	1,772,000	2,290,000	4,651,000	...	...
GRAND TOTAL ...	3,464,630	4,380,000	4,272,000	31,184,000	...	...

(a). £6,550,000 added on account of premium added to the Capital of the East Indian Railway on the purchase being effected.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—*Actual Capital Expenditure on works of Irrigation, &c., for which Capital and Revenue Accounts are kept, in 1878-79, and estimated expenditure on such works in 1879-80, 1880-81, and to the end of 1880-81, &c.*

	1878-79 Actuals.	1879-80 Regular Estimates.	1880-81 Budget-Estimates.	To end of 1880-81.			Estimated cost (current sanctions).	Balance of current sanctions remaining to be spent.
				Outlay against current sanctions.	Outlay against sanctions that have expired.	Total.		
IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.	£	£	£	£	£	£	£	£
Orissa Canals	56,256	78,000	44,000	1,953,300	...	1,953,300	1,931,000	...
Midnapore Canal	27,817	7,300	15,500	755,800	...	755,800	768,000	12,200
Tidal Canal	...	...	...	177,300	...	177,300	177,000	...
Sone Canals	171,768	139,700	80,500	2,298,500	...	2,298,500	2,736,000	437,500
Ganges Canal	61,798	39,000	59,500	743,825	2,343,275	3,087,100	1,021,000	277,175
Agra "	6,597	5,000	7,500	786,800	...	786,800	801,000	14,200
Lower Ganges Canal	157,693	151,100	133,000	1,688,100	...	1,688,100	2,473,000	784,900
Western Jumna "	79,438	58,100	65,000	462,000	312,000	774,000	722,000	260,000
Bari Doab "	11,376	10,000	5,000	1,509,600	...	1,509,600	1,652,000	142,400
Other projects	233,945	318,200	220,600	...	...	4,955,600	...	...
TOTAL ...	806,638	797,400	630,000	...	...	17,986,100	...	...
Deduct Ordinary outlay on Productive Public Works included above.	11,984	...	...	...	...	5,306,300	...	...
NET TOTAL ...	794,654	797,400	630,000	...	...	12,679,800	...	...
IRRIGATION AND NAVIGATION WORKS. (*Not classed as Productive Public Works*).								
Eastern Jumna Canal	1,511	9,700	10,000	69,000	204,000	273,000	139,000	76,000
Other projects	105,653	134,600	95,800	...	...	2,294,900	...	...
Ordinary outlay on Productive Public Works ...	11,984	...	...	...	...	5,306,300	...	...
TOTAL ...	119,148	144,300	105,800	...	...	7,874,200	...	...
Deduct Outlay against the grant for Productive Public Works or works not admitted to the category of Productive Public Works	−3	...	...	...	...	255,200	...	...
NET TOTAL ...	119,151	144,300	105,800	...	...	7,619,000	...	...
GRAND TOTAL ...	913,805	941,700	735,800	...	...	20,298,800	...	...

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—*Gross earnings, Working expenses and net traffic earnings of Guaranteed and State Railways to end of 1878-79, with Regular Estimates for 1879-80 and Budget-Estimates for 1880-81.*

	Actuals					Regular Estimates, 1879-80	Budget-Estimates, 1880-81.
	1874-75	1875-76	1876-77.	1877-78.	1878-79		
GUARANTEED RAILWAYS							
OPEN MILEAGE AT BEGINNING OF YEAR	4,057	4,093	4,308	4,405	4,532	4,541	4,562
Gross Earnings	£	£	£	£	£	£	£
Eastern Bengal	365,956	323,889	376,650	507,641	430,942	460,000	470,000
Madras	591,955	644,852	806,164	930,759	643,618	675,000	675,000
South Indian	97,401	129,578	221,206	335,118	318,431	350,000	370,000
Bombay, Baroda and Central India	603,398	646,577	704,747	786,775	698,533	700,000	780,000
Great Indian Peninsula	2,032,012	2,103,264	2,679,511	3,370,167	2,719,740	2,450,000	2,750,000
Oudh and Rohilkhund	220,694	288,164	369,638	437,013	403,685	400,000	480,000
Sind, Punjab and Delhi	680,318	697,041	833,540	1,014,304	909,383	1,100,000	1,000,000
Total	4,617,734	4,833,345	5,991,516	7,281 777	6,223,337	6,135,000	6 525,000
Working Expenses							
Eastern Bengal	205,462	206,842	172,287	260,890	196,347	220,000	215,000
Madras	397,268	454,362	475,576	600,831	484,080	450,000	450,000
South Indian	56,101	56,795	118 537	186,407	235,098	265,000	240 000
Bombay, Baroda and Central India	304,545	372,720	366 380	311,786	325,578	360,000	350,000
Great Indian Peninsula	1,143,102	1,001,679	1,235,797	1,567,871	1,447,744	1,480,000	1,500,000
Oudh and Rohilkhund	141,982	175,733	216,565	238,022	217,360	200,000	275,000
Sind, Punjab and Delhi	439,748	452,104	549,777	582,259	584,383	700,000	600,000
Total	2,687,308	2,720,235	3,134,989	3,687,666	3,532,590	3,705,000	3,630,000
Net Traffic Earnings.							
Eastern Bengal	160,494	117,047	204,293	306 951	241,595	240,000	255,000
Madras	194,687	190,470	340,588	329,928	159,533	225,000	225,000
South Indian	41,300	72,783	102,729	148,711	83,333	85,000	130,000
Bombay, Baroda and Central India	298,853	273,857	338,367	474,989	372,955	370,000	430,000
Great Indian Peninsula	908,910	1,101,585	1,443,714	1,702,496	1,271,996	970,000	1,250,000
Oudh and Rohilkhund	85,612	112,431	153,073	198,991	236,325	140,000	205,000
Sind, Punjab and Delhi	240,570	244,937	283,763	432,045	325,010	400,000	400,000
Total	1,930,426	2,113,110	2,856,527	3,594,111	2,690,747	2,430 000	2,395,000
STATE RAILWAYS. *East Indian.*							
OPEN MILEAGE AT BEGINNING OF YEAR	1,503	1,503	1,503	1,503	1,503	1,503	1,503
Gross Earnings	3,451,465	3,011,412	3,818,147	4,362,153	4,052 536	4,250,000	4,250,000
Working Expenses	1,317,081	1,140,861	1,313,676	1,365,692	1,465,990	1,500,000	1,500,000
Net Traffic Earnings	2,134,384	1,870,551	2,504,471	2 966 141	2,586 546	2,750,000	2,750,000
Other State Railways							
OPEN MILEAGE AT BEGINNING OF YEAR	221	485	693	806	1,287	2,014	2,493
Gross Earnings							
Rajputana and Western Rajputana (Northern Section)	93,819	203,102	239,349	261,434	330,077	382,500	450,000
Western Rajputana (Southern Section)						15,000	55,000
Holkar and Neemuch	16,702	38,349	39,272	62,666	93,511	122,500	152,500
Sindia	...			1,319	10,812	11,500	20,000
Wurdah Coal	2,112	2,936	3,685	10,639	11,373	32,000	55,000
Punjab Northern		22,657	50,154	76,412	108,400	195,000	240,000
Indus Valley					118,921	370,000	480,000
Dhond and Manmad					25,041	50,000	67,000
Nagpur and Chattisgarh							10,000
Rangoon and Irrawaddy Valley				62,876	97,561	100,000	120,000
Patna and Gya						33,000	40,000
Northern Bengal				17,111	100,280	140,000	160,000
Tirhoot		4,804	21,358	34,324	44,081	45,000	47,500
Calcutta and South-Eastern	9,861	10,486	9,775	12,616	12,500	13,000	13,500
Nalhati	8,492	7,178	8,068	9,130	8,851	9,000	9,000
Cawnpore and Furruckabad							11,000
Hattras-Muttra			8,077	9,363	10,622	12,500	12,500
Ghazipore and Dildarnagur							4,000
	130,986	289,512	380,668	557,890	976,828	1,581,000	1,917,000
Working Expenses							
Rajputana and Western Rajputana (Northern Section)	57,836	119,638	159,082	184,851	203,816	230,000	275,000
Western Rajputana (Southern Section)						15,000	50,000
Holkar and Neemuch	11,078	35,715	39,047	39 319	67,003	92,500	102,500
Sindia				2,137	12 734	14,000	18,500
Wurdah Coal	2,403	3,150	3,658	4,043	11, 04	29,500	27,500
Punjab Northern		13,737	45,958	70,499	86,508	160,000	160,000
Indus Valley					109,861	300,000	350,000
Dhond and Manmad					24,569	50,000	57,000
Nagpur and Chattisgarh							10,000
Rangoon and Irrawaddy Valley				59,994	92,561	80,000	80,000
Patna and Gya						19,000	20,000
Northern Bengal				10,402	89,573	120,000	110,000
Tirhoot		4,006	14,189	23,372	32 984	34,000	27,500
Calcutta and South-Eastern	7,320	9,303	12,820	8,226	−1,748	9,000	9,500
Nalhati	7,367	7,936	8,515	8,732	4,479	6,500	7,000
Cawnpore and Furruckabad							7,000
Hattras-Muttra			4,919	5,251	5,996	6,700	6,500
Ghazipore and Dildarnagur							3,000
	86,004	193,485	287,988	426,003	740,347	1,168,200	1,341 000
Net Traffic Earnings							
Rajputana and Western Rajputana (Northern Section)	35,983	83,464	80,267	76,583	126,261	152,500	175,000
Western Rajputana (Southern Section)							5,000
Holkar and Neemuch	5,624	2,634	233	23,147	25,508	30,000	50,000
Sindia	−291	−214	27	−818	−1,922	−2,500	1,500
Wurdah Coal		8,920	4,196	5,915	21,894	35,000	27,500
Punjab Northern					1,080	70,000	100,000
Indus Valley				...	473		10,000
Dhond and Manmad							
Nagpur and Chattisgarh				2,882	5,000	21,000	40,000
Rangoon and Irrawaddy Valley						13,000	20,000
Patna and Gya				709	19,716	20,000	50 000
Northern Bengal		798	7,169	10,742	11,588	11,000	20,000
Tirhoot	2,541	1,183	-3,045	4,590	14,257	4,000	4 000
Calcutta and South-Eastern	1,125	- 758	217	398	4,058	2,500	4,000
Nalhati							4,000
Cawnpore and Furruckabad			4,058	4,112	4,826	5,800	6,000
Hattras-Muttra	...	...					1,000
Ghazipore and Dildarnagur	...	...					
	44,982	96,027	92,680	131,894	236,481	364,800	506,000

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—*Cross earnings, working expenses and net earnings of works of Irrigation, &c., for which Capital and Revenue Accounts are kept, to end of 1878-79, with Regular Estimates for 1879-80 and Budget-Estimates for 1880-81.*

	Actuals.					Regular Estimates, 1879-80.	Budget-Estimates, 1880-81.
	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.		
IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.	£	£	£	£	£	£	£
GROSS DIRECT REVENUE.							
Orissa Canals	4,848	4,549	7,456	16,110	18,200	27,000	28,500
Midnapore Canal	11,622	11,111	13,699	17,069	17,071	22,100	26,000
Tidal Canal	5,280	2,293	4,503	6,228	6,079	6,100	6,100
Sone Canals	...	5,090	7,318	10,130	43,763	51,500	56,000
Ganges Canal	201,988	212,862	220,154	250,453	201,114	271,500	245,000
Agra "	55	3,709	8,952	21,467	42,633	35,900	43,500
Lower Ganges Canal	...	...	...	...	...	9,100	18,000
Western Jumna "	91,290	100,872	87,813	99,310	118,056	117,400	114,000
Bari Doab "	64,608	77,189	59,270	56,903	80,606	98,400	108,400
Other projects	10,462	11,984	16,036	25,572	25,748	27,900	35,100
TOTAL	390,222	429,679	425,201	502,882	613,270	666,900	690,600
INDIRECT REVENUE.							
Ganges Canal	41,915	62,580	64,279	72,290	67,181	66,900	66,900
Agra "	..	...	...	4,509	..	...	...
Western Jumna Canal	37,256	40,128	38,593	37,376	10,937	21,700	11,700
Bari Doab "	14,625	16,653	4,679	11,903	17,738	14,700	10,900
Other projects	24,291	20,345	25,966	27,789	31,078	606,200	614,000
TOTAL	118,087	139,706	133,517	153,867	126,934	709,500	702,600
TOTAL DIRECT AND INDIRECT REVENUE.							
Orissa Canals	4,848	4,549	7,456	16,110	18,200	27,000	28,500
Midnapore Canal	11,622	11,111	13,699	17,069	17,071	22,100	26,000
Tidal Canal	5,280	2,293	4,503	6,228	6,079	6,100	6,100
Sone Canals	...	5,090	7,318	10,130	43,763	51,500	56,000
Ganges Canal	243,903	275,462	284,433	322,743	328,295	358,400	311,900
Agra "	55	3,709	8,952	25,976	42,633	35,900	43,500
Lower Ganges Canal	..	..	..	..	...	9,100	18,000
Western Jumna Canal	128,546	141,000	126,406	136,586	128,993	139,100	125,700
Bari Doab "	79,293	93,842	63,949	68,806	98,344	113,100	118,400
Other projects	34,753	32,329	42,002	53,161	56,826	634,100	649,100
TOTAL	508,309	569,385	558,718	656,749	740,204	1,376,400	1,383,200
WORKING EXPENSES.							
Orissa Canals	19,643	20,762	21,402	21,607	23,909	25,100	29,700
Midnapore Canal	13,043	16,740	17,128	20,382	17,283	12,900	12,900
Tidal Canal	3,453	3,904	1,243	3,056	2,318	2,700	2,400
Sone Canals	...	11,543	19,959	25,241	37,651	41,300	32,800
Ganges Canal	97,323	105,462	105,040	97,870	99,991	102,100	94,600
Agra "	4,576	8,319	11,613	15,792	18,859	19,700	20,100
Lower Ganges Canal	.	...	..		450	9,100	21,100
Western Jumna "	33,874	37,516	38,937	41,873	51,436	46,100	40,100
Bari Doab "	33,746	48,094	55,365	52,398	41,543	46,500	46,700
Other projects	41,837	98,418	92,605	86,239	91,710	106,300	92,600
TOTAL	247,493	350,758	363,356	364,458	381,550	411,900	393,000
NET REVENUE.							
Orissa Canals	—14,795	—16,213	—14,010	—5,497	—5,709	1,900	—1,200
Midnapore Canal	—1,421	—5,629	—3,429	—3,373	—212	9,200	13,100
Tidal Canal	1,836	—1,611	3,260	3,172	3,761	3,400	3,700
Sone Canals	..	—6,453	—12,641	—15,111	6,712	10,200	23,200
Ganges Canal	146,580	170,000	179,393	224,873	231,304	256,300	217,300
Agra "	—4,521	—4,610	—2,661	10,184	23,774	16,200	23,400
Lower Ganges Canal	...	.	..	...	—450	...	—3,100
Western Jumna Canal	94,672	103,484	87,469	94,713	77,557	93,000	85,600
Bari Doab Canal	45,547	45,748	8,584	16,408	56,801	66,600	71,700
Other projects	—7,084	—66,089	—50,603	—33,078	—34,884	527,800	556,500
TOTAL	260,814	218,627	195,362	292,291	358,634	964,600	990,200
IRRIGATION AND NAVIGATION WORKS. *(Not classed as Productive Public Works.)*							
GROSS DIRECT REVENUE.							
Eastern Jumna Canal	61,111	59,249	56,541	57,563	63,198	72,900	60,300
Other projects	22,471	20,053	29,596	19,353	23,908	29,300	30,200
TOTAL	83,582	79,302	86,137	76,916	87,106	102,200	90,500
INDIRECT REVENUE.							
Eastern Jumna Canal	16,989	22,152	22,153	22,680	22,153	22,200	22,200
Other projects	95,825	131,608	123,480	125,987	134,131	187,000	222,900
TOTAL	112,814	153,760	145,633	148,667	156,284	209,200	245,100
TOTAL DIRECT AND INDIRECT REVENUE.							
Eastern Jumna Canal	78,100	81,401	78,694	80,243	85,351	95,100	82,500
Other projects	118,296	151,661	153,076	145,340	158,039	216,300	253,100
TOTAL	190,396	233,062	231,770	225,583	243,390	311,400	335,600
WORKING EXPENSES.							
Eastern Jumna Canal	20,171	23,027	21,474	20,357	20,415	18,700	19,600
Other projects	98,933	108,947	108,489	109,822	95,925	91,500	94,300
TOTAL	119,104	131,974	129,963	130,179	116,340	110,200	113,900
NET REVENUE.							
Eastern Jumna Canal	57,929	58,374	57,220	59,886	64,936	76,400	62,900
Other projects	22,363	42,714	44,587	35,518	62,114	124,800	158,800
TOTAL	80,292	101,088	101,807	95,404	127,050	201,200	221,700

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

Fort William, the 24th February 1880.

In exercise of the powers conferred by Section 23 of the Sea Customs Act, 1878, the Governor General in Council has exempted the following articles from the duties of customs to which they are liable under Schedule B of the Indian Tariff Act, 1875:—

INDIGO, all sorts.

LAC, all sorts.

This Notification shall take effect on and after the 25th February 1880.

R. B. CHAPMAN,
Secy. to the Govt. of India.

Printed and published for the GOVT. OF INDIA *at the Office of* SUPDT., GOVT. PRINTING, *8, Hastings Street, Calcutta*